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when. Fair Value

Method is recording

securiti.... Trading

Securities. Available for

Sale Securities. o

Investor holds a small

percentage (usually

less than 20%) of.... at

Cost and subsequently

adjusted to Fair Value,

if determinab....

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4) Historically, much of

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the controversy concerning accounting requirements for business combinations involved the _____ method. A) purchase B) pooling of interests C) equity D) acquisition
Answer: B Objective: LO2 Difficulty: Easy
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b Pop's investment is reported at its \$600,000 cost because the equity method is not appropriate and because Pop's share of Son's income ...

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1 THE EQUITY METHOD
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methods are principally
used to account for an
investment in equity
securities along with a
fair value option. A.
Fair value method:
applied by an investor
when only a small
percentage of a
company's voting stock

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1. Option A is the correct answer.

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Consolidation: A consolidation is a situation where, a new company forms to acquire the business of two or more existing companies. It results in dissolving the two or more existing companies from whom the assets and liabilities are acquired by the newly formed company.

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1. Option A is the correct answer.

Consolidation: A consolidation is a situation where, a new company forms to acquire the business of two or more existing companies. It results in dissolving the two or more existing companies from whom the assets and liabilities are acquired by the newly formed

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