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I. Three 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 is held. 1.

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Advanced Accounting. Exercise 1-1 1. A business combination in which a new corporation is formed to take over the assets and operations of two or more separate business entities, with the previously separate entities being dissolved is a/an a. Consolidation b. Merger occurs when one corp takes over all the operations of another business entity and that entity is dissolved c. Pooling of ...

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Advanced Accounting 12th Edition by Hoyle Schaefer Doupnik Test Bank 1-3 . 4. A company should always use the equity method to account for an investment if: A. It has the ability to exercise significant influence over the operating policies of the investee. B. It owns 30% of another company's stock. C.

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stock investments — investor accounting and reporting Answers to Questions 1 Only the investor's accounts are affected when outstanding stock is acquired from existing stockholders.

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