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### CHAPTER 2: CONSOLIDATION OF FINANCIAL INFORMATION

1. CHAPTER 1 THE EQUITY METHOD OF ACCOUNTING FOR INVESTMENTS Chapter Outline 1. 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.

### Chapter 1

Advanced Accounting 12th Edition by Hoyle Schaefer Doupnik Test Bank 1-1 ... Chapter 01 The Equity Method of Accounting for Investments Multiple Choice Questions 1. Gaw Company owns 15% of the common stock of Trace Corporation and used the fair-value method to account for this investment. Trace reported net income of \$110,000 for 2013 and paid

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