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Chapter 1 1. CHAPTER 1 THE EQUITY METHOD OF ACCOUNTING FOR INVESTMENTS Chapter Outline I. Three methods are principally used to account for an investment in equity securities along with a fair value option.

Chapter 1

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Questions Chapter 1 (Continued) The Financial Accounting Standards Board Accounting Standards Codification (Codifications) is a compilation of all GAAP in one place. Its purpose is to integrate and synthesize existing GAAP and not to create new GAAP. It creates one level of GAAP which is considered authoritative.

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Advanced Accounting 12th Edition by Hoyle Schaefer Doupnik Solutions Manual 2-3 II. The Acquisition Method A. The acquisition method replaced the purchase method. For combinations resulting in complete ownership, it is distinguished by four characteristics. 1. All assets acquired and liabilities assumed in the combination are recognized and

CHAPTER 2: CONSOLIDATION OF FINANCIAL INFORMATION

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