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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. 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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~~CHAPTER 2 - CONSOLIDATION OF FINANCIAL INFORMATION~~  
The approach used by Hoyle, Schaefer, and Doupnik in the new edition allows students to think critically about accounting, just as they will do while preparing for the CPA exam and in their future careers. With this text, students gain a well-balanced appreciation of the accounting profession.

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