

## Advanced Accounting 11e Beams Test Bank Solutions

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2) What method of accounting will generally be used when one company purchases between 20% to 50% of the outstanding stock of another company? A) Only the fair value method may be used. B) Only the equity method may be used. C) Either the fair value method or the equity method may be used, depending upon the relationship between the companies.

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4) Historically, much of 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 Advanced Accounting 11th Edition Beams Test Bank

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5) Pitch Co. paid \$50,000 in fees to its accountants and lawyers in acquiring Slope Company. Pitch will treat the \$50,000 as A) an expense for the current year.

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4 The equity method of accounting for investments increases the investment account for the investor's share of the investee's income and decreases it for the investor's share of the investee's losses and for dividends received from the investee. In addition, the investment and investment income accounts are adjusted for

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Advanced Accounting 12th Edition Beams Test Bank Description. Advanced Accounting, 12e (Beams et al.) Chapter 8 Consolidations Changes in Ownership Interests. 8.1 Multiple Choice Questions. 1) Which of the following is correct? The direct sale of additional shares of stock at book value per share to only the parent company from a subsidiary

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