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asset 300,000 Liabilities (400,000)
1,180,000 Gain on bargain purchase \$
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recognized and a gain on bargain purchase
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Chapter 2 Stock Investments □ Investor
Accounting and Reporting 2.1 Multiple
Choice Questions 1) What method of
accounting will generally be used when

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one company purchases less than 20% of the outstanding stock of another company?

A) Only the fair value method may be used.

1/3 Advanced Accounting Chapter 14
(Member joins Partnerships: GW method,
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2. Yaro Company owns 30% of the
common stock of Dew Co. and uses the
equity method to

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Fellow and as the MSU Accounting Department's Outstanding Teacher in 1998-99 and in 2010-2011. Anthony teaches a variety of courses, including undergraduate introductory, intermediate, and advanced financial accounting. He also teaches financial accounting theory and financial statement analysis at the

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FLOYD A. BEAMS, PhD, authored the
first edition of Advanced Accounting in

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1979 and actively revised his text through the next six revisions and twenty-one years while maintaining an active professional and academic career at Virginia Tech where he rose to the rank of Professor, retiring in 1995. Beams earned his BS and MA degrees from the University of Nebraska, and a PhD from

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