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CHAPTER 4

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CHAPTER 2 CONSOLIDATION OF FINANCIAL INFORMATION

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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.

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Joe B. Hoyle is Associate Professor of Accounting at the Robins School of Business at the University of Richmond, where he teaches Intermediate Accounting I and II and Advanced Accounting. He is currently the David Meade White Distinguished Teaching Fellow. He has been named a Distinguished Educator five times and Professor of the Year on two ...

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