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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

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"Overall-this edition of the text provides relevant and up-to-date accounting standards references to the Financial Accounting Standards Board (FASB) Accounting Standards Codification® (ASC)"--

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