

Chapter 1

test bank for Advanced Accounting 3th edition by Halsey Hopkins Accounting for Intercompany Investments

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Learning Objectives – Coverage by question

	Multiple Choice	Exercises	Problems
LO1 – Identify the types of business combinations and the accounting for each.	2, 9	5	
LO2 – Explain the mechanics of the accounting for investments using the equity method of accounting.	2, 4, 12		
LO3 – Explain when the equity method should be used.	3, 7, 8, 18		
LO4 – Explain the amortization of excess assets, and the deferral of unrealized income.	5, 11, 19, 20, 21, 25, 26, 27, 28, 40	2	1
LO5 – Explain the process for deferral of unrealized income.	13, 29, 30, 31, 32, 39	4	3

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