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Use The Same Accounting Principles As Its Parent
Company. B) Is Required When The Parent Company
Uses The Equity Method To Account For Its Investment
In A Subsidiary. C) Is Required When The Parent
Company Uses The Cost Method To Account For Its
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D) A Prior Period Adjustment Must Be Recorded For The
Cumulative Effect Of Four Years Of Accounting Errors.
Answer: B Objective: LO3 Difficulty: Moderate 14)
Pigeon Corporation Acquired An 80% Interest In Statue
Company On January 1, 2011, For \$90,000 Cash When
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4) Historically, Much Of The Controversy Concerning
Accounting Requirements For Business Combinations
Involved The _____ Method. A) Purchase B) Pooling Of

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