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Questions Chapter 17 (Continued) Factors that could lead to a conclusion of no significant ownership, when ownership in above

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20percent include: (1) The investee opposes the investor's acquisition of its stock; (2) The investor and investee sign an agreement under which the investor surrenders significant shareholder rights; (3) The investor's ownership share ...

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17-7 Questions Chapter 17 (Continued) 20. Ordinarily, Elizabeth Corp. should discontinue applying the equity method and not provide for additional losses beyond the carrying value of \$170,000. However, if Elizabeth Corp.'s loss is not limited to its investment (due to a guarantee of Dole's obligations or other commitment to provide

CHAPTER 17

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17-6 Questions Chapter 17 (Continued) 9. When total cash inflows exceed total cash outflows, the excess is identified as a "net increase in cash" near the bottom of the statement of cash flows. 10. The indirect method involves converting accrual net income to net cash provided by operating activities.

CHAPTER 17

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Edition: 10th Edition; Author: Spiceland/Nelson/Thomas; Publisher: McGraw-Hill, Inc. ISBN: 9781260310177; Alternate ISBNs: 9781260481952

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