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Solution PR 1-1 (ASC 350-20-50)GAAP requires the following information for each balance sheet presented: The change in the carrying amount of goodwill during the period. a.

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Solution PR 2-1 Yes, since this is a noncontrolling interest, the equity method can be used. (ASC 323-10). Solution PR 2-2 (ASC 320-30-4) The initial basis under the new accounting method should be the amount carried over from the equity method amount at the date of the change.

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income that would have been reported if the equity method of accounting had been used. Changes from the cost to the equity method of accounting for equity investments are changes in the reporting entity that require restatement of prior years' financial statements when the effect is material.

Chapter 2

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