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4) Historically, much of the controversy concerning accounting requirements for business combinations involved the ____ method. A) purchase B) pooling of interests C) equity D) acquisition Answer: B Objective: LO2 Difficulty: Easy Advanced Accounting Global 12th Edition Beams Test Bank

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1. Option A is the correct answer. Consolidation: A consolidation is a situation where, a new company forms to acquire the business of two or more existing companies. It results in dissolving the two or more existing companies from whom the assets and liabilities are acquired by the newly formed company.

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1. Option A is the correct answer. Consolidation: A consolidation is a situation where, a new company forms to acquire the business of two or more existing companies. It results in dissolving the two or more existing companies from whom the assets and liabilities are acquired by the newly formed company.

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