## Chapter 01 The Equity Method of Accounting for Investments

#### Multiple Chaice Questions

 Gaw Company owns 15% of the common stock of Trace Corporation and used the fair-value method to account for this investment. Trace reported net income of \$110,000 for 2011 and paid dividends of \$60,000 on October 1, 2011. How much income should Gaw recognize on this investment in 2011?

A. \$16,500.

B \$9,000

C. \$25,500.

D. \$7,500.

E. \$50,000.

2. Yaro Company owns 30% of the common stock of Dew Co. and uses the equity method to account for the investment. During 2011, Dew reported income of \$250,000 and paid dividends of \$30,000. There is no amortization associated with the investment. During 2011, how much income should Yaro recognize related to this investment?

A. \$24,000.

B. \$75,000.

C \$99,000

D. \$51,000.

E. \$30,000.

3. On January 1, 2011, Pacer Company paid \$1,920,000 for 60,000 shares of Lennon Co 's voting common stock which represents a 45% investment. No allocation to goodwill or other specific account was made. Significant influence over Lennon was achieved by this acquisition. Lennon distributed a dividend of \$2.50 per share during 2011 and reported net income of \$670,000. What was the balance in the Investment in Lennon Co. account found in the financial records of Pacer as of December 31, 2011?

A. \$2,040,500.

B. \$2,212,500.

C. \$2,260,500.

D. \$2,171,500.

E. \$2,071,500.

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IT Essentials Cisco Networking Academy, 2010-10-13 IT Essentials PC Hardware and Software Companion Guide Fourth Edition supports the Cisco Networking Academy IT Essentials PC Hardware and Software version 4.1 course The course provides an introduction to computer components laptops and portable devices wireless connectivity security and safety environmental concerns and diagnostic tools As a CompTIA Authorized Quality Curriculum the course helps you prepare for the CompTIA A certification The fundamentals part of the course covered in Chapters 1 10 helps you prepare for the CompTIA A Essentials exam 220 701 You learn the fundamentals of computer technology networking and security and validate the communication skills and professionalism required of all entry level IT professionals The advanced part of the course covered in Chapters 11 16 helps you prepare for the CompTIA A Practical Application exam 220 702 providing more of a hands on orientation and scenarios in which troubleshooting and tools must be applied to resolve problems Students must pass both exams to earn the CompTIA A certification The features of the Companion Guide are designed to help you study and succeed in this course n Chapter objectives Review core concepts by answering the focus questions listed at the beginning of each chapter n Key terms Refer to the updated lists of networking vocabulary introduced and turn to the highlighted terms in context n Check Your Understanding Questions and Answer Key Evaluate your readiness with the updated end of chapter questions that match the style of questions you see on the online course guizzes Virtual Desktop Virtual Laptop and Packet Tracer Activities on the CD that accompanies this book are virtual learning tools to help you develop critical thinking and complex problem solving skills New for this edition Cisco Packet Tracer simulation based learning activities promote the exploration of networking and network security concepts and allow you to experiment with network behavior All the Labs Worksheets and Class Discussion Exercises from the course are available in the separate book IT Essentials PC Hardware and Software Lab Manual Fourth Edition More than 120 activities emphasize the practical application of skills and procedures needed for hardware and software installations upgrades and troubleshooting systems IT Essentials PC Hardware and Software Lab Manual Fourth Edition ISBN 10 1587132621 ISBN 139781587132629 Related Title IT Essentials PC Hardware and Software Course Booklet Version 4 1 ISBN 10 1 58713 261 3 ISBN 13 978 1 58713 261 2 Companion CD ROM The CD ROM contains all of the Virtual Desktop Activities Virtual Laptop Activities and Packet Tracer Activities referenced throughout the book Designed and developed by the Cisco Networking Academy these standalone tools supplement classroom learning by providing hands on experience where real equipment is limited Note the Packet Tracer software is not included with this CD Ask your instructor for access to Packet Tracer CompTIA A+ Complete Study Guide Quentin Docter, Emmett Dulaney, Toby Skandier, 2010-02-19 Updated Coverage Includes Windows 7 Topics This study guide includes updated content covering Windows 7 topics which were added to the CompTIA A exam in January 2011 The supplemental content includes additional review questions additional practice exam questions and an

updated objectives map Two Exams in One Book A Essentials 220 701 and Practical Application 220 702 Written by a team of industry experts this unparalleled study guide offers you a systematic approach to preparing for the CompTIA A certification and includes real world scenarios hands on exercises challenging chapter review questions plus a CD with Sybex s custom test engine to reinforce all of the concepts you learn Get full coverage of all of the exam objectives for both the 220 701 and 220 702 exams Inside this guide you ll learn how to Identify and understand PC system components including motherboards processors memory and cooling systems Identify and understand storage devices power supplies display devices and adapters Install configure and troubleshoot desktops laptops and portable devices Install configure and troubleshoot printers Install and configure operating systems including Windows 2000 XP Vista and Windows 7 General troubleshooting theory and preventive maintenance Troubleshooting operating systems hardware printers and laptops Install configure and troubleshoot networks Set up and maintain network security Master essential operational procedures for PC technicians Communicate professionally with co workers and clients Featured on the CD Over 600 Practice questions Six practice tests 3 for the 220 701 and 3 for 220 702 Electronic flashcards Entire book as a searchable PDF Note CD ROM DVD and other supplementary materials are not included as part of eBook file For Instructors Teaching supplements are available for this title Advanced Research Topics and Practical Applications Cesare Pautasso, Erik Wilde, Rosa Alarcon, 2013-12-04 This book serves as a starting point for people looking for a deeper principled understanding of REST its applications its limitations and current research work in the area and as an architectural style The authors focus on applying REST beyond Web applications i e in enterprise environments and in reusing established and well understood design patterns. The book examines how RESTful systems can be designed and deployed and what the results are in terms of benefits and challenges encountered in the process This book is intended for information and service architects and designers who are interested in learning about REST how it is applied and how it is being advanced Introduction to the New Statistics Geoff Cumming, Robert Calin-Jageman, 2016-10-04 This is the first introductory statistics text to use an estimation approach from the start to help readers understand effect sizes confidence intervals CIs and meta analysis the new statistics It is also the first text to explain the new and exciting Open Science practices which encourage replication and enhance the trustworthiness of research In addition the book explains NHST fully so students can understand published research Numerous real research examples are used throughout The book uses today s most effective learning strategies and promotes critical thinking comprehension and retention to deepen users understanding of statistics and modern research methods The free ESCI Exploratory Software for Confidence Intervals software makes concepts visually vivid and provides calculation and graphing facilities The book can be used with or without ESCI Other highlights include Coverage of both estimation and NHST approaches and how to easily translate between the two Some exercises use ESCI to analyze data and create graphs including CIs for best understanding of estimation methods Videos of the authors describing key concepts and demonstrating use of ESCI provide an engaging

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government actually has little effect on legislative productivity Gridlock is in fact the order of the day occurring even when the same party controls the legislative and executive branches Meticulously researched and anchored to real politics Krehbiel argues that the pivotal vote on a piece of legislation is not the one that gives a bill a simple majority but the vote that allows its supporters to override a possible presidential veto or to put a halt to a filibuster This theory of pivots also explains why when bills are passed winning coalitions usually are bipartisan and supermajority sized Offering an incisive account of when gridlock is overcome and showing that political parties are less important in legislative executive politics than previously thought Pivotal Politics remakes our understanding of American lawmaking **Oualitative Research** Johnny Saldana, Matt Omasta, SAGE Publications, Inc., 2021-01-10 Qualitative Research Analyzing Life Second Edition presents a fresh approach to teaching and learning qualitative methods for social inquiry one that focuses on analysis from the very beginning of the text By exploring qualitative research through a unique analytic lens then cumulatively elaborating on methods in each successive chapter this innovative work cultivates a skill set and literacy base that prepares readers to work strategically with empirical materials in their own fieldwork Johnny Salda a and Matt Omasta combine clear accessible writing and analytic insight to show that analysis in its broadest sense is a process undertaken throughout the entire research experience The Second Edition provides a number of updates including more on digital materials and methods including sentiment analysis of social media data and ethics in social media research Resources for instructors and students are available on a website to accompany the book Marketing Democracy Julia Paley, 2001-04-02 This will be an important book and a powerful exemplar for the growing numbers of anthropologists who seek to place such things as democracy citizenship and neoliberalism under an ethnographic lens James Ferguson author of Expectations of Modernity Myths and Meanings of Urban Life on the Zambin Copperbelt In joining activism and fine ethnography Paley enables us to appreciate the profound complexity of the links between civil society and public institutions Chakrabarty's assessment of the undemocratic foundations of democracy becomes a fine analytic tool as it is refracted in the words of the women of Poblaci n La Bandera Charles Briggs author of Learning How to Ask Paley has produced an insightful and fascinating exploration of the shifting meanings of democracy for the Chilean state and for shantytown activists across the Pinochet dictatorship and through the contradictory democratic politics of the 1990s The marketing of democracy is a highly relevant issue for societies and states throughout the world Kay Warren author of Indigenous Movements and Their Critics Pan Maya Activism in Guatemala An important challenge to Polyanna conventional wisdoms about democratic transitions and neo liberal miracles in Chile and its neighbors Peter Winn author of Weavers of Revolution This is anthropology as the observation of and involvement in the new participatory politics of the previously excluded Sally Falk Moore author of Law as Process

**CompTIA IT Fundamentals (ITF+) Study Guide** Quentin Docter,2018-08-17 NOTE The name of the exam has changed from IT Fundamentals to IT Fundamentals ITF However the FC0 U61 exam objectives are exactly the same After the

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gaining preventative maintenance skills you will also develop the tools to complete troubleshooting and fault resolution and resolve common issues experienced by the majority of computer systems The exam focuses on the essential IT skills and knowledge needed to perform tasks commonly performed by advanced end users and entry level IT professionals alike including Identifying and explaining computer components Setting up a workstation including conducting software installations Establishing network connectivity Identifying compatibility issues and identifying and preventing security risks Managing the safety and preventative maintenance of computers Practical examples exam highlights and review questions provide real world applications and uses The book includes Sybex's interactive online learning environment and test bank with an assessment test chapter tests flashcards and a practice exam Our study tools can help you prepare for taking the exam and increase your chances of passing the exam the first time And with this edition you also get Practice Labs virtual labs that run from your browser The registration code is included with the book and gives you 6 months unlimited access to Practice Labs CompTIA IT Fundamentals Labs with 32 unique lab modules to practice your skills **Complex Digital Hardware Design** Istvan Nagy, 2024-05-09 This book is about how to design the most complex types of digital circuit boards used inside servers routers and other equipment from high level system architecture down to the low level signal integrity concepts It explains common structures and subsystems that can be expanded into new designs in different markets The book is targeted at all levels of hardware engineers. There are shorter lower level introductions to every topic while the book also takes the reader all they way to the most complex and most advanced topics of digital circuit design layout design analysis and hardware architecture Mike Meyers' A+ Guide: PC Technician (Exams 220-602, 220-603, & 220-604) Michael Meyers, 2007-07-12 Essential Skills for a Successful IT Career Mike Meyers the leading authority on CompTIA A training and certification has helped hundreds of thousands of people master the skills covered on the CompTIA A exams and now he can help you too Completely updated for the new CompTIA A standards Mike Meyers CompTIA A R Guide PC Technician will help you pass CompTIA A exams 220 602 220 603 and 220 604 and become an expert computer technician Inside you ll find helpful on the job tips end of chapter practice questions and hundreds of photographs and illustrations Learn how to Work with CPUs RAM and motherboardsConfigure CMOS and BIOS settings Install internal devices and removable media drivesProvide proper power and cooling Install and configure hard drives Work with the command line interfaceTroubleshoot Windows 2000 Professional and Windows XP Work with portable PCs PDAs and wireless technologies Install sound and video cards Install and troubleshoot printers Connect to networks and manage Internet connectionsImplement security measuresEstablish good communication skills The CD ROM features Two full practice exams for each CompTIA A exam 220 602 220 603 and 220 604 One hour of LearnKey video training featuring Mike Meyers teaching key CompTIA A topics Electronic copy of the bookComplete exam objective mapList of official CompTIA A acronymsUseful tools and utilities for PC technicians Each chapter includes Learning objectives Photographs and

illustrations Real world examples Try This and Cross Check exercises Tech tips notes and warnings End of chapter quizzes **UX Optimization** W. Craig Tomlin, 2018-09-26 Combine two typically separate sources of data behavioral quantitative data and usability testing qualitative data into a powerful single tool that helps improve your organization's website by increasing conversion and ROI The combination of the what is happening data of website activity coupled with the why it s happening data of usability testing provides a complete 360 degree view into what is causing poor performance where your website can be optimized and how it can be improved. There are plenty of books focusing on big data and using data analytics to improve websites or on utilizing usability testing and UX research methods for improvement This is the first book that combines both subjects into a methodology you can use over and over again to improve any website UX Optimization is ideal for anyone who wants to combine the power of quantitative data with the insights provided by qualitative data to improve website results The book uses step by step instructions with photos drawings and supporting screenshots to show you how to define personas conduct behavioral UX data analysis perform UX and usability testing evaluations and combine behavioral UX and usability data to create a powerful set of optimization recommendations that can dramatically improve any website What You ll Learn Understand personas what they are and how to use them to analyze data Use quantitative research tools and techniques for analysis Know where to find UX behavioral data and when to use it Use qualitative research tools techniques and procedures Analyze qualitative data to find patterns of consistent task flow errors Combine qualitative and quantitative data for a 360 degree view Make recommendations for optimizations based on your findings Test optimization recommendations to ensure improvements are achieved Who This Book Is For Big data analytics quantitative professionals who want to learn more about the qualitative side of analysis UX researchers usability testers and UX designers qualitative professionals who want to know more about big data and behavioral UX analysis and students of UX UX designers product managers developers and those at startups who want to understand how to use behavioral UX and usability testing data to optimize their websites and apps Chief Officer: Principles and Practice Iafc, 2011-08-08 The Complete Fire Officer III and IV Training Solution Chief officers need to know how to make the transition from company officer to chief officer Chief Officer Principles and Practice is designed to help make the transition from company officer to chief officer a smooth evolution Covering the entire scope of Levels III and IV from the 2009 Edition of NFPA 1021 Standard for Fire Officer Professional Qualifications Chief Officer combines current content with dynamic features and interactive technology to better support instructors and to help prepare future chief officers to become problem solving leaders for their organizations Chief Officer Principles and Practice has a clear focus on instilling fire fighter safety throughout an organization's culture Reducing fire fighter injuries and deaths requires the dedicated efforts of every fire fighter fire officer and fire department The entire fire community must work together to achieve one common goal to ensure that everyone goes home Chief officers therefore set the tone for safety in their organization and this textbook embraces that philosophy It is

with this goal in mind that the 16 Firefighter Life Safety Initiatives developed by the National Fallen Firefighters Foundation are integrated throughout the text The features in this textbook will help students take that extra step toward becoming outstanding chief officers These features include Scenario Based Learning You Are the Chief Officer and Chief Officer in Action are found in each chapter to encourage and foster critical thinking skills Practical Tips for the Chief Officer Chief Officer Tips and Voices of Experience essays are integrated into each chapter to provide helpful advice from experienced chief officers Level IV Job Performance Requirements Fire Officer Level IV content is highlighted to discern Level III JPRs from Level IV Walk the Talk Additional activities encourage students to take what they have learned in the chapter and apply it to their own department

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