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amount did

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Spin after the transfer

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Multiple Choice
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common stock of
Trace Corporation
and used the fair-
value method to
account for this
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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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