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Questions Chapter 17 (Continued) 12. Investments in equity securities can be classified as follows: 1. Holdings of less than 20% (fair value method)â€™investor has passive interest. 2. Holdings between 20% and 50% (equity method)â€™investor has significant influence. 3. Holdings of more than 50% (consolidated statements)â€™investor has controlling interest.

### **CHAPTER 17**

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