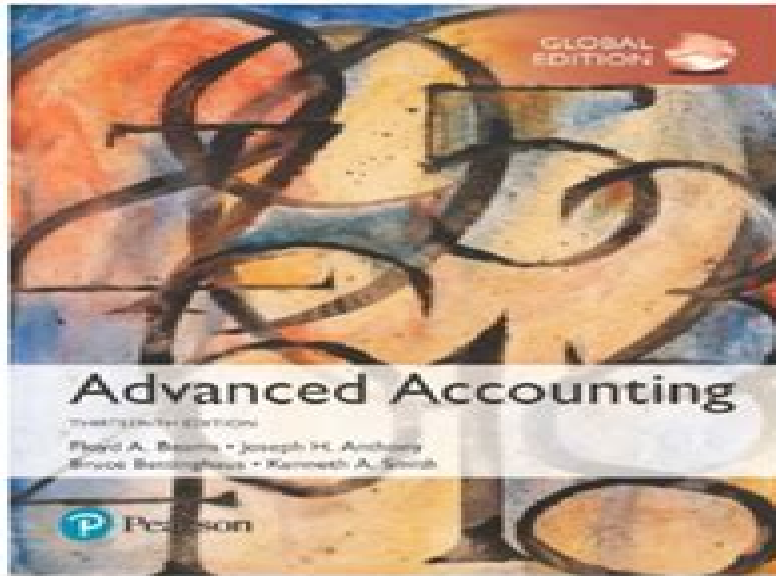


# Advanced Accounting

Thirteenth Edition, Global Edition



## Chapter 4 Consolidation Techniques and Procedures

ALWAYS LEARNING

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### Consolidation Techniques: Objectives

- 4.1** Prepare consolidation workpaper for the year of acquisition when the parent uses the complete equity method to account for its investment in a subsidiary.
- 4.2** Prepare a consolidation workpaper for the years subsequent to an acquisition.
- 4.3** Locate errors in a consolidation workpaper.
- 4.4** Record fair values of identifiable net assets acquired.
- 4.5** Prepare a consolidated statement of cash flows.

# Advanced Accounting Consolidation Problems

**Joe Ben Hoyle, Thomas  
Schaefer, TIMOTHY DOUPNIK**



## **Advanced Accounting Consolidation Problems:**

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*Ebook: Advanced Accounting* Joe Ben Hoyle,Thomas Schaefer,TIMOTHY DOUPNIK,2014-10-16 The approach used by Hoyle Schaefer and Doupnik in the new edition allows students to think critically about accounting just as they will do while preparing for the CPA exam and in their future careers With this text students gain a well balanced appreciation of the Accounting profession As Hoyle 12e introduces them to the field s many aspects it often focuses on past controversies and present resolutions The text continues to show the development of financial reporting as a product of intense and considered debate that continues today and into the future The writing style of the eleven previous editions has been highly praised Students easily comprehend chapter concepts because of the conversational tone used throughout the book The authors have made every effort to ensure that the writing style remains engaging lively and consistent which has made this text the market leading text in the Advanced Accounting market The 12th edition includes an increased integration of IFRS as well as updated accounting standards      *Advanced Accounting* Debra C. Jeter,Paul K. Chaney,2022-12-02 In the newly revised eighth edition of *Advanced Accounting* a decorated team of accounting professionals delivers authoritative and comprehensive coverage of all three methods of consolidated financial reporting cost partial equity and complete equity This invaluable work compares and contrasts United States and international principles drawing reader attention to enduring differences between the two frameworks The authors draw on their extensive experience with US and international accounting to connect advanced accounting methods to practical applications with challenging exercises that feature the financial statements of real world companies With a consistent focus on clarity and accessibility the authors highlight current business news stories and their relevance to core concepts Ideal for accounting majors seeking an insightful and robust exploration of complex accounting methods *Advanced Accounting* also includes The latest changes by the Financial Accounting Standards Board and the Governmental Accounting Standards Board Discussions of the tax consequences of a variety of business combinations New end of chapter materials with additional problems exercises and questions New In the News boxes with updated stories Updated tutorial videos and international comparisons Revised test bank questions

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