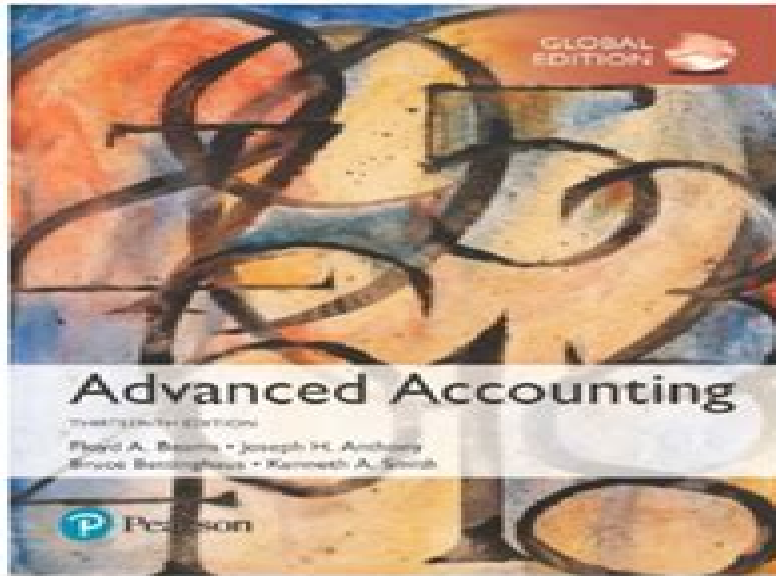


Advanced Accounting

Thirteenth Edition, Global Edition



Chapter 4 Consolidation Techniques and Procedures

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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

Eric Louis Kohler



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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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