

Consolidated Financial Statements

[kən-'sä-lə-,dā-təd fə-'nan(t)-shəl 'stāt-mənt]

The aggregated financial reports of a parent company and its subsidiaries.



Arnold J. Pahler

Advanced Accounting Debra C. Jeter, Paul K. Chaney, 2022-12-08 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 **Advanced Accounting** Floyd A. Beams, 1996 A presentation of consolidation topics this study explains each topic with a discussion of contemporary accounting theory and practice with examples and illustrations The text explores business combinations and consolidations branch accounting foreign currency translation segment reporting partnership accounting bankruptcy government and non Consolidated Financial Reporting Paul Taylor, 1996-05-25 This book introduces and examines what profit accounting is currently the most central and controversial area in financial reporting It is designed so that readers with particular interests can easily find their way through clearly marked sections Advanced Accounting Arnold J. Pahler, 2006 The most reader friendly text on the market ADVANCED ACCOUNTING brings real world accounting topics to the student s level presenting advanced concepts and issues in a flexible step by step approach This is the only advanced book that completely separates the following three major concepts dealt with in the consolidations area 1 the general concept of consolidating 2 the concept of a non controlling interest and 3 the change or no change in basis of accounting concepts for business combinations Separating these concepts makes it much easier for students than having to simultaneously learn multiple **Advanced Accounting** Paul M. Fischer, 1993 Advanced Accounting Andrew A. Haried, Leroy F. concepts Imdieke, Ralph Eugene Smith, 1985 Renowned for its flexibility clarity and comprehensiveness this user friendly text discusses the underlying theory and application of business combinations consolidated financial statements foreign currency transactions partnerships and accounting for non business organizations This edition contains new material on leveraged buyouts FASB s ongoing project on consolidations and related matters enhanced and expanded illustrations and examples along with fresh discussion problems ACCA Approved - P7 Advanced Audit and Assurance (INT) (September 2017 to June

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