

Advanced Accounting test bank graded A+

one company acquires another company in a combination accounted for under the acquisition method. The acquiring company decides to apply the equity method in accounting for the combination. What is one reason the acquiring companies might have made this decision? - answer✓✓operating results on the parent's financial records reflect consolidated totals

a company has been using the fair-value method to account for its investment. The company now has the ability to significantly influence the investee and the equity method has been deemed appropriate. Which of the following statements is true? - answer✓✓a prospective change in accounting principle must occur

after allocating cost in excess of book value, which asset or liability would *not* be amortized over a useful life?

- a. CGS
- b. PPE
- c. Patents
- d. Goodwill
- e. Bonds payable - answer✓✓goodwill

at the date of an acquisition which is *not* a bargain purchase, the acquisition method

- a. consolidates the subsidiary's assets at fair value and the liabilities at book value
- b. consolidates all subsidiary assets and liabilities at book value
- c. consolidates all subsidiary assets and liabilities at fair value
- d. consolidates current assets and liabilities at book value, and long-term assets and liabilities at fair value
- e. consolidates the subsidiary's assets at book value and the liabilities at fair value - answer✓✓C. consolidates all subsidiary assets and liabilities at fair value

Advanced Accounting Test Bank

Maheshwari S.N. & Maheshwari S.K.



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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 *Wiley CMA Learning System Exam Review 2013, Test Bank* IMA, 2013-02-12 *Wiley CMA Learning System* consists of Part 1 Financial Planning Performance and Control which covers the topics of Planning Budgeting and Forecasting Performance Management Cost Management Internal Controls and Professional Ethics As well as Part 2 Financial Decision Making covers the topics of Financial Statement Analysis Corporate Finance Decision Analysis and Risk Management Investment Decisions and Professional Ethics It contains key formulas knowledge checks at the end of each topic study tips and practice questions providing candidates with what they need to pass the CMA Exam Also included is access to the CMA test bank which contains over 2 000 questions

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