

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

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IMA

The IMA logo consists of a light blue horizontal bar with a rounded right end. To the right of the bar is a red circular graphic with a white center, resembling a stylized 'C' or a partial circle.

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