
Advanced Accounting Final Exam Questions & Answers Latest Update 2023(SCORED A+)

Statements prepared for the parent company and its subsidiaries: -
ANSWERSConsolidated Statements

The excess of the value implied by the purchase price over the fair value of the subsidiary's identifiable net assets: - ANSWERSGoodwill

A parent owns at least 50% of a subsidiary: - ANSWERSMajority Owned

An entry made to remove P's investment account and P's share of S's equity accounts: -
ANSWERSElimination

The portion of equity in S not owned by P: - ANSWERSNoncontrolling Interest

A company that is owned in whole or in part by another company: -
ANSWERSSubsidiary

P loans money to S: - ANSWERSIntercompany Transaction

The parent company owns 100% of the subsidiary: - ANSWERSWholly Owned

A document used by the parent in the preparation of consolidated financial statements: -
ANSWERSWorkpaper

The account on P's books that reflects its interest in S: - ANSWERSInvestment in S

The parent company owns and controls substantially all of the subsidiary: -
ANSWERSTotally Held

A company which owns a majority of the stock of one or more companies: -
ANSWERSParent

Financial statements prepared primarily for the creditors of the parent company: -
ANSWERSP-Only Statement

An entry made to assure reciprocity (convert to equity) between the parent and subsidiary companies: - ANSWERSAdjustment

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Clemens Wendtner



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students need to remember

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