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A bank reconciliation is a document that matches the cash balance on the company's books to the corresponding amount on its bank statement. Reconciling the two accounts helps determine if accounting changes are needed. Bank reconciliations are completed at regular intervals to ensure that

Bank Reconciliation - Corporate Finance Institute

The consolidation method is a type of investment accounting used for consolidating the financial statements of majority ownership investments. This method can only be used when the investor possesses effective control of a subsidiary which often assumes the investor owns at least 50.1%

Consolidation Method - Corporate Finance Institute

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4/4