

To provide students with relevant practice, we have included a number of multiple choice questions in each chapter that have been adapted from past CPA exams. ADVERTISEMENTS: The fair value principle applies to consolidating VIEs in the same manner as business combinations accomplished through voting interests. You will be given detailed instructions and Dedicated Practical Coaching.

ABOUT

To demonstrate these valuation principles, we use three brief examples, each with a different business fair value depending on alternative assessed fair values of the non-controlling interest. In addition, to help students immediately identify each of the various consolidation entries, we consistently color-code the C-E-A-D-I consolidation entries throughout the chapter discussion, the consolidation-entry listings, and in the consolidation worksheets. The learning process is made all the more difficult when a particular topic intercompany sales of assets, for example is presented using alternative methods of pre-consolidation equity investment bookkeeping e.

Advanced Accounting

Importantly, all intercompany transactions between the primary beneficiary and the VIE including fees, expenses, other sources of income or loss, and intercompany inventory purchases must be eliminated in consolidation. You examine the latest FASB statements and their impact on consolidations.

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