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Chapter 02 - Consolidation Of Financial Information 2-5 Answers to Questions 1. A business combination is the process of forming a single economic entity by the uniting of two or more organizations under common ownership. The term also refers to the entity that results from this process. 2.

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Chapter 02 - Consolidation of Financial Information 2-6 7. The revenues and expenses (both current and past) of the parent are included within reported figures. However, the revenues and expenses of the subsidiary are consolidated from the date of the acquisition forward within the worksheet consolidation process.

CHAPTER 2: CONSOLIDATION OF FINANCIAL INFORMATION

Consolidated financial statements represent accounting information gathered from two or more separate companies. This data, although accumulated individually by the organizations, is brought together (or consolidated) to describe the single economic entity created by the business combination.

CHAPTER 2

CHAPTER 2 CONSOLIDATION OF FINANCIAL INFORMATION Answers to Questions 1. A business combination is the process of forming a single economic entity by the uniting of two or more organizations under common ownership. The term also refers to the entity that results from this process. 2.

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According to FASB ASC (810-10-10-1): Consolidated financial statements provide more meaningful information than separate statements. Consolidated financial statements more fairly present the activities of the consolidated companies. Consolidated companies may retain their legal identities as separate corporations.

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Chapter 2: Consolidation of Financial Information. Consolidation of Financial Information Subsidiaries' financial data Prepare a single set of consolidated financial statements. Parent's financial data 2-6 To report the financial position, results of operations, and cash flows for the combined entity.

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The consolidation of financial information into a single set of statements becomes necessary when the business combination of two or more companies creates a. single economic entity. business combination. a transaction or other event in which an acquirer obtains control over one or more businesses.

Chapter 2 Consolidation Of Financial Information - StudyBlue

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3. Consolidated financial statements represent accounting information gathered from two or more separate companies. This data, although accumulated individually by the organizations, is brought together (or consolidated) to describe the single economic entity created by the business combination. 4.

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Chapter 2, Consolidated Statements: Date of Acquisition As previously mentioned, one way that a business combination can be accomplished is by the acquisition of net assets of the acquired company. From this point on in discussions related to business combinations focus on the acquisition of a controlling interest in a company (greater than 50%).

Chapter 2, Consolidated Statements: Date of Acquisition | Accounting Educator

Chapter 4 Consolidation As Of The Date Of Acquisition 4-2 Consolidation-Date of Acquisition • Consolidated statements bring together the operating results and financial position of two or more separate legal entities into a single set of statements for the economic entity as a whole. • To accomplish this, the consolidation process

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