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The occurence of an adverse event that could diminish the unit's fair value, the likelihood that the unit will be disposed of, the impairment of a group of the unit's assets, or a goodwill impairment loss that is recorded in a higher-level organization of which the unit is a part

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Chapter 1

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The Chapter 1 lecture is broken down into two separate parts. Part 1 deals with a review of important concepts from Intermediate Accounting. Part 2 presents an overview of the acquisition method and its application. To access the lectures and related PowerPoint handouts click on the respective links below:

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