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# 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

# Advanced Accounting Final Exam Answers

**Irvin N. Gleim, Dale L. Flesher**



## **Advanced Accounting Final Exam Answers:**

The Accounting Educators' Journal ,1989      Guide to the final examination of the Institute of chartered accountants, a compilation of the questions set at the above examination, from December 1893 to June 1903, inclusive, by J.G. Nixon Institute of chartered accountants,1904      Accounting and Auditing Examinations Arco Publishing Company,1949

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**Subject Guide to Children's Books in Print 1997** Bowker Editorial Staff,R R Bowker Publishing,1996-09      **CMA Review** ,1999      **The Advisor, Teacher-course Evaluation** University of Illinois at Urbana-Champaign. Student Senate,1970      *The Accountant* ,1975      **Double Entry Bookkeeping for Technical Classes and Schools** George Fewkes Clarke,1898      Journal of Accountancy ,1961

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