

Equity method investments

Equity method example

2. Asset adjustment and depreciation

Goodwill	Excess = \$120,000	
FV	$\$1,200,000 \times 40\% = \$480,000$	
NBV	$\$1,100,000 \times 40\% = \$440,000$	 \$600,000

Asset Adjustment: The difference between the book value and fair value of net assets acquired:

FV of net assets acquired	\$480,000
Less BV of net assets acquired	<u>(440,000)</u>
Asset adjustment	<u><u>\$ 40,000</u></u>

Accounting Value Method Example

R Barnett

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Financial Accounting for B.Com Examination Dheeraj Kumar Singh, [The Ultimate Accountants' Reference Including GAAP, IRS & SEC Regulations, Leases, and More](#) Steven M. Bragg, 2005-01-07 The perfect daily answer book for the practicing accountant The Ultimate Accountants Reference offers a single source tool of best practices and control systems related to accounting regulations for all aspects of financial statements accounting management reports and management of the accounting department In addition you'll gain insight into financing options pension plans risk management mergers and acquisitions and taxation topics Order your copy today **Wiley CPA Exam Review 2012, Financial Accounting and Reporting** O. Ray Whittington, Patrick R. Delaney, 2011-12-06 Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination **Accounting Periods and Methods**, 1988 [The Ultimate Accountants' Reference](#) Steven M. Bragg, 2006-08-28 The Ultimate Accountants Reference Including GAAP IRS SEC Regulations Leases and More Second Edition updates you on the latest accounting regulations for all aspects of the financial statements accounting management reports and management of the accounting department including best practices control systems and the fast close This is the perfect daily answer book for the practicing accountant **Financial Valuation** James R. Hitchner, 2003-04-07 The appropriate defensible way to prepare and present business valuations with a strong emphasis on applications and models Financial Valuation provides an all encompassing valuation tome that presents the application of financial valuation theory in an easily understood manner Delivering valuation theory the consensus view on application and the tools to make it happen James Hitchner's all star cast of contributors offer numerous examples checklists and models to assist in navigating valuation project The book contains hundreds of short easily understandable Valuation Tips and covers best practices from the view of these twenty five experts **Wiley CPA Exam Review 2010, Financial Accounting and Reporting** Patrick R. Delaney, O. Ray Whittington, 2009-12-02 Everything Today's CPA Candidates Need to Pass the CPA Exam Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions and more than 90 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Complete sample exam in financial accounting and reporting The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in auditing and attestation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes Covers the new simulation style problems Includes over 90 simulations Guidelines pointers and

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Accountant Student and Accountants' Journal, 1891 **The Accountant**, 1892 **Accounting Method** Clarence Rufus Rorem, 1928 Accounting Methods Clarence Rufus Rorem, 1928

Dictionary of Accounting Terms Joel G. Siegel, Jae K. Shim, 2000 This useful up to date quick reference dictionary lists and defines more than 2 500 accounting terms alphabetically

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