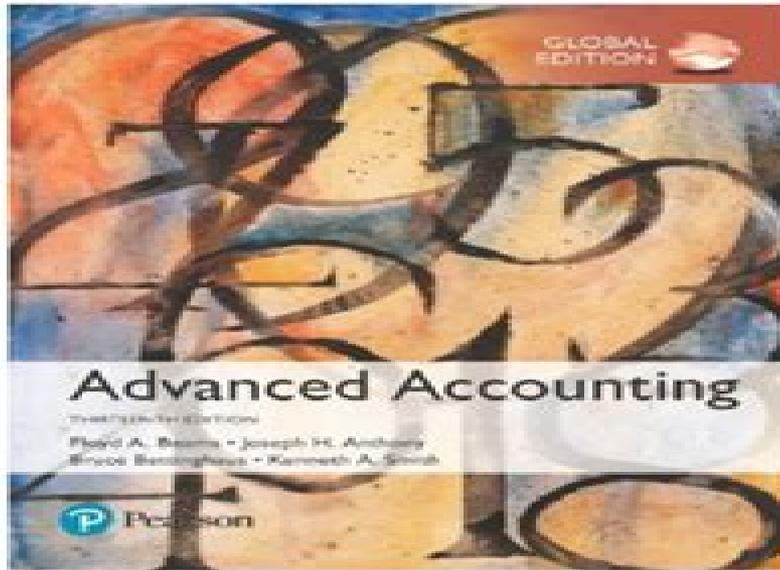


# Advanced Accounting

Thirteenth Edition, Global Edition



## Chapter 4 Consolidation Techniques and Procedures

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### Consolidation Techniques: Objectives

- 4.1** Prepare consolidation workpaper for the year of acquisition when the parent uses the complete equity method to account for its investment in a subsidiary.
- 4.2** Prepare a consolidation workpaper for the years subsequent to an acquisition.
- 4.3** Locate errors in a consolidation workpaper.
- 4.4** Record fair values of identifiable net assets acquired.
- 4.5** Prepare a consolidated statement of cash flows.

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