

Chapter 2 - Separate and Consolidated Financial Statements – Date of Acquisition

Introduction

In acquiring another company, the acquirer must allocate its purchase price to the fair value of the underlying assets and liabilities acquired. Because determination of fair values often involves some degree of subjectivity, acquiring firms sometimes use their discretion to allocate the values in such a way as to pave the way for future growth in earnings and reported profitability.

These topics are developed and illustrated fully in Chapter 1. Among the assets that have drawn the attention of regulators in recent years are technology-related intangibles and in-process research and development costs because of its doubts as to its treatment in business combination.

Recall that business combinations may be negotiated either as asset acquisitions or as stock acquisitions. In Chapter 1 the procedural focus was on business combinations arising from asset acquisitions. In those situations the acquiring company survived, and the acquired company or companies ceased to exist as separate legal entities. The focus in this chapter is on accounting practices followed in stock acquisitions, that is, when one company controls the activities of another company through the direct or indirect ownership of some or all of its voting stock.

When this occurs, the acquiring company is generally referred to as the parent and the acquired company as a subsidiary. That holding any remaining stock in a subsidiary is referred to as the non-controlling interest. Any joint relationship is termed an affiliation, and the related companies are called affiliated companies. Each of the affiliated companies continues its separate legal existence, and the investing company carries its interest as an investment. The affiliated companies continue to account individually for their own assets and liabilities, with the parent company reflecting the investment on its books in a single account, investment in subsidiary. This account will ultimately be eliminated in the consolidation process to produce a set of consolidated financial statements. However, the investment account will be maintained in the "parent" records. Thus, an important distinction is noted between the consolidated statements and the parent only records for statements in the case of stock acquisitions.

The Levels of Investment (Coverage of Chapters 2 - Chapter 5)

The acquisition of common stock of another company receives different accounting treatments depending on the level of ownership and the amount of influence or control caused by the stock ownership. The ownership levels and accounting methods can be summarized as follows:

Level of Ownership	Initial Recording (Chapter 2)	Recording of Income (Chapters 3-5)
Passive Investment - generally under 20% ownership	At cost including brokers' fees.	Dividends as declared, except stock dividends. (using Cost Method)
Strategic (Active) Investment:		
a. Influential - generally 20% to 50% ownership	At cost including brokers' fees.	Ownership share of income (or loss) is reported. Shown as investment income on financial statements. Dividends declared are distributions of income already recorded; they reduce the investment account. (Equity Method)

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