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## Advanced Accounting Exam 2 Multiple Choice

1. For business combinations involving less than 100 percent ownership, the acquirer recognizes and measures all of the following at the acquisition date except:

- A) identifiable assets acquired, at fair value.
- B) liabilities assumed, at book value.
- C) non-controlling interest, at fair value.
- D) goodwill or a gain from bargain purchase.
- E) none of these choices is correct. - ANSWER ✓✓B) liabilities assumed, at book value.

2. In measuring non-controlling interest at the date of acquisition, which of the following would not be indicative of the value attributed to the non-controlling interest?

- A) Fair value based on stock trades of the acquired company.
- B) Subsidiary cash flows discounted to present value.
- C) Book value of subsidiary net assets.
- D) Projections of residual income.
- E) Consideration transferred by the parent company that implies a total subsidiary value. - ANSWER ✓✓C) Book value of subsidiary net assets.

3. When a parent uses the equity method throughout the year to account for its investment in an acquired subsidiary, which of the following statements is false before making adjustments on the consolidated worksheet?

# Multiple Choice Of For Advanced Accounting

**Patrick R. Delaney, O. Ray Whittington**



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**Accounting** Walter B. Meigs, A. N. Mosich, E. John Larsen, 1975      Modern Advanced Accounting E. John Larsen, 2003 The emphasis of this text is on financial accounting concepts and their application both in business and non business organizations It provides coverage of partnerships affiliated companies and topics such as international accounting standards and business segments      Modern Advanced Accounting Murray W. Hilton, E. John Larsen, A. N. Mosich, 1987      Collected Papers of the American Accounting Association's Annual Meeting American Accounting Association, 1977      Civil Service Handbook Hy Hammer, 1988 For everyone who is considering working for the government here are clear easy to follow explanations of the required application procedures plus in depth descriptions of all the most popular jobs The book offers full explanations of all eligibility requirements model test questions with answers and two full length sample exams for practice      CPA Examination Review: Outlines and study guides Irvin N. Gleim, 1978      Wiley CPA Examination Review, Financial Accounting and Reporting Patrick R. Delaney, 1999-12-24 Helping candidates pass the CPA exam for more than 25 years Time proven the most effective system available to prepare for the CPA exam Timely up to the minute coverage Contains all current AICPA content requirements in financial accounting and reporting Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive Questions Over 600 multiple choice questions and their solutions in each of the four volumes Covers all new question forms and formats including MC OOF and essay questions Complete sample exam in financial accounting and reporting Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Other titles in the WILEY CPA EXAMINATION REVIEW 2000 FOUR VOLUME SET Accounting and Reporting Taxation Managerial Governmental Not for Profit Organizations Auditing Financial Accounting and Reporting Business Enterprises Also available in the Wiley CPA Examination Review System The Wiley CPA Examination Review 26th Edition Two Volume Set VOLUME 1 Outlines and Study Guides VOLUME 2 Problems and Solutions The Wiley CPA Examination Review 4 0 for Windows r Software Complete Exam 4 0 CD Rom Edition Complete Exam 4 0 Disk Edition Audiocassette Lecture Program Accounting and Reporting Taxation Managerial Governmental and Not for Profit Organizations Auditing Business Law and Professional Responsibilities Financial Accounting and Reporting Business Enterprises The Wiley CPA Examination Review Focus Notes Accounting and Reporting Auditing Business Law Financial Accounting The Wiley CPA Examination Review Fast Track Study Guide by Joe Ben Hoyle The Wiley CPA Examination Review You Can Pass the CPA Exam Get Motivated by Deborah Hopkins Visit our Web site at [www.wiley.com/cpa](http://www.wiley.com/cpa)      Accountancy, 1990

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