

Consolidation, Translation, and the Equity Method Concepts and Procedures

Paul Rosenfield, CPA &
Steven Rubin, CPA

Editors: Deborah C. P. Allen and Accounting with Answers
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Consolidation Translation And The Equity Method Concepts And Procedures

Wolfgang Dick, Franck Missonier-Piera



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Books in Print Supplement, 1988. *Advanced Accounting* Floyd A. Beams, John A. Brozovsky, Craig D. Shoulders, 2000. For junior/senior level courses in Advanced Accounting. This in-depth presentation of consolidation explains each topic with a discussion of contemporary accounting theory and practice. An abundance of examples and illustrations, e.g., partial working papers, illustrative financial statements, account analyses, journal entries, schedules, etc., are integrated throughout the text to support concepts described in the narrative. The Seventh Edition features updated implementation procedures for new developments in accounting and new financial accounting and reporting standards. NEW! Reflects the input of two new authors drawing on their knowledge of the subject matter and teaching experience to bring a new perspective to the book and new ideas for presentations that work in the classroom. NEW! Describes FASB changes to consolidations and business combinations. Updates the earnings per share section to reflect FASB Statement No. 128. Updates sections on disclosures about business segments to include FASB Statement No. 131. Updates the foreign currency section for derivatives and hedging activities under FASB Statement No. 133. Prepares students for accounting under forthcoming pronouncements.

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