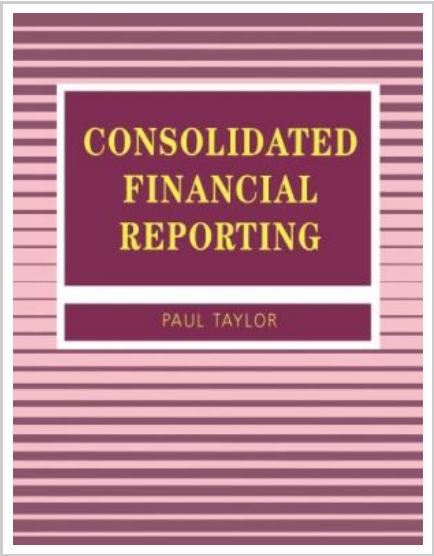


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Consolidated Financial Reporting

By P. A. Taylor

Sage Publications Ltd, United Kingdom, 2001. Paperback. Book Condition: New. Revised edition. 244 x 190 mm. Language: English . Brand New Book ***** Print on Demand *****.Consolidated Financial Reporting introduces and examines what is currently the most central and controversial area in financial reporting. In an innovative and distinctive way the author integrates concepts, techniques, controversies and current practice. Techniques are introduced within a framework which shows why they work and what the figures mean. Controversial issues are grounded within modern accounting theory and practice. All core areas and relevant standards are covered including: acquisition and merger accounting; fair values at acquisition; goodwill; consolidated cash flow statements; reporting consolidated financial performance; foreign currency translation; segmental reporting; off-balance sheet financing; and related party transactions. The book is designed so that readers with particular interests - for example in technical matters or concepts and standards - can easily find their way through clearly marked sections. Discussion and calculation reinforce each other - calculations illustrate controversies, and controversies and concepts illustrate techniques.Examples are carefully graduated and care is taken not to obscure principles with unnecessarily complex calculations. Materials are set into an international context. The book is both rigorous and accessible. It is...

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