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SOLUTION MANUAL FOR ADVANCED ACCOUNTING 6TH EDITION BY JETER

Chapter 2 – Accounting For Business Combinations

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- 2.1 ACCOUNTING STANDARDS ON BUSINESS COMBINATIONS: BACKGROUND
- A. Accounting standards now mandate the use of the acquisition (purchase) method for accounting for mergers & acquisitions. Until 2001, companies had a choice, albeit strictly regulated, between these two methods: 1) the pooling of interests method (this method was grandfathered into the Codification), and 2) Acquisition (Purchase) method.
- 2.2 PRO FORMA STATEMENTS AND DISCLOSURE REQUIREMENT
- A. Pro forma statements have historically served two functions in relation to business combinations:
1. To provide information in the *planning* stages of the combination, and
 2. To *disclose* relevant information subsequent to the combination. Note: This aspect was particularly important prior to the elimination of the pooling method, as a means of enabling users to compare mergers despite the dissimilarity on the face of the principal statements between those accounted for under purchase and pooling.
- B. The term "pro forma" is also frequently used, aside from mergers, to indicate any calculations which are computed "as if" alternative rules or standards had been applied. For example, a firm may disclose in its press releases that earnings excluding certain one-time charges reflect a more positive trend than the GAAP-reported EPS. However, the SEC has recently cracked down on the extent to which these types of pro forma

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