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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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