

## CHAPTER 2

### CONSOLIDATION OF FINANCIAL INFORMATION

Major changes have occurred for financial reporting for business combinations beginning in 2009. These changes are documented FASB ASC Topic 805, "Business Combinations" and Topic 810, "Consolidation." These standards require the acquisition method which emphasizes acquisition-date fair values for recording all combinations.

In this chapter, we first provide coverage of expansion through corporate takeovers and an overview of the consolidation process. Then we present the acquisition method of accounting for business combinations followed by limited coverage of the purchase method and pooling of interests provided in a separate sections.

#### Chapter Outline

- I. Business combinations and the consolidation process
  - A. A business combination is the formation of a single economic entity, an event that occurs whenever one company gains control over another
  - B. Business combinations can be created in several different ways
    1. Statutory merger—only one of the original companies remains in business as a legally incorporated enterprise.
      - a. Assets and liabilities can be acquired with the seller then dissolving itself as a corporation.
      - b. All of the capital stock of a company can be acquired with the assets and liabilities then transferred to the buyer followed by the seller's dissolution.
    2. Statutory consolidation—assets or capital stock of two or more companies are transferred to a newly formed corporation
    3. Acquisition by one company of a controlling interest in the voting stock of a second. Dissolution does not take place; both parties retain their separate legal incorporation.
  - C. Financial information from the members of a business combination must be consolidated into a single set of financial statements representing the entire economic entity.
    1. If the acquired company is legally dissolved, a permanent consolidation is produced on the date of acquisition by entering all account balances into the financial records of the surviving company.
    2. If separate incorporation is maintained, consolidation is periodically simulated whenever financial statements are to be prepared. This process is carried out through the use of worksheets and consolidation entries.
- II. The Acquisition Method
  - A. The acquisition method replaced the purchase method. For combinations resulting in complete ownership, it is distinguished by four characteristics.

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