

2014 edition

# **ADVANCED ACCOUNTING** PART 2

GLORIA TOLENTINO-BAYSA  
MA. CONCEPCION Y. LUPISAN



## TABLE OF CONTENTS

<b>Chapter</b>	<b>Title</b>	<b>Page</b>
1	Business Combinations	1
2	Consolidated and Separate Financial Statements (Date of Acquisition)	79
3	Consolidated and Separate Financial Statements (Subsequent to Date of Acquisition)	163
4	Consolidated Financial Statements: Intercompany Profits and Losses	209
5	Accounting for Financially Distressed Corporations	267
6	Accounting for Financially Distressed Corporations - Trusteeship	301
7	Statement of Realization and Liquidation	327
8	Accounting for the Effects of Changes in Foreign Exchange Rates	341