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in the preceding accounting periods are to be added (adjusted) to their related expenses in the Step 1. Step 4: Income outstanding (accrued income) for the current period and income received in advance for the current period in the preceding accounting periods are to be added (adjusted) to their related incomes in Step 2.

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adjustments: nothing to adjust since both of them have no set of books. To close the books: nothing to close since both of them have no set of books.

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Advanced Accounting Chapter 1 - Chapter 01 Intercorporate... This preview shows page 1 - 2 out of 40 pages. Chapter 01 - Intercorporate Acquisitions and Investments in Other Entities CHAPTER 1 Intercorporate Acquisitions and Investments in Other Entities ANSWERS TO QUESTIONS Q1-1 Complex organizational structures often result when companies do business in a complex business environment.

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chapter activities 3 1.2 Write out the figures which make up the accounting equation (assets – liabilities = capital) after each of the following consecutive transactions (ignore VAT):

- owner starts in business with capital of £ 30,000 comprising £ 10,000 in the bank and £ 20,000

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In Chapter 1, mergers and consolidations will involve only 100% acquisitions with the dissolution of the acquired firm(s). These assumptions will be relaxed in later chapters. “Consolidation” is also an accounting term used to describe the process of preparing consolidated financial statements for a parent and its subsidiaries.

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