



## **Chapter 4: Consolidated Financial Statements After Share Acquisition Date**

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1. Preparing the working papers for consolidated financial statements.
2. Consolidated Statement of Comprehensive Income
3. Consolidated Retained Earnings (Consolidated R/E)



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4. Accounting for investments in subsidiaries.

4.1 Cost Method

4.2 Equity Method

5. Working Paper for Consolidated Financial Statements - Equity Method

5.1 Year of share purchase

5.2 years after the share purchase.



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6. Working papers for consolidated financial statements - Cost method.

6.1 Year of share purchase

6.2 years after the share purchase.

7. Working papers for all consolidated financial statements.

8. Consolidated Statement of Cash Flows



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### **8. Consolidated Statement of Cash Flows [continued]**

**8.1 Indirect method**

**8.2 Direct method**

**9. Depreciation of goodwill.**

**10. Disclosure of information.**