



# Advanced Accounting II

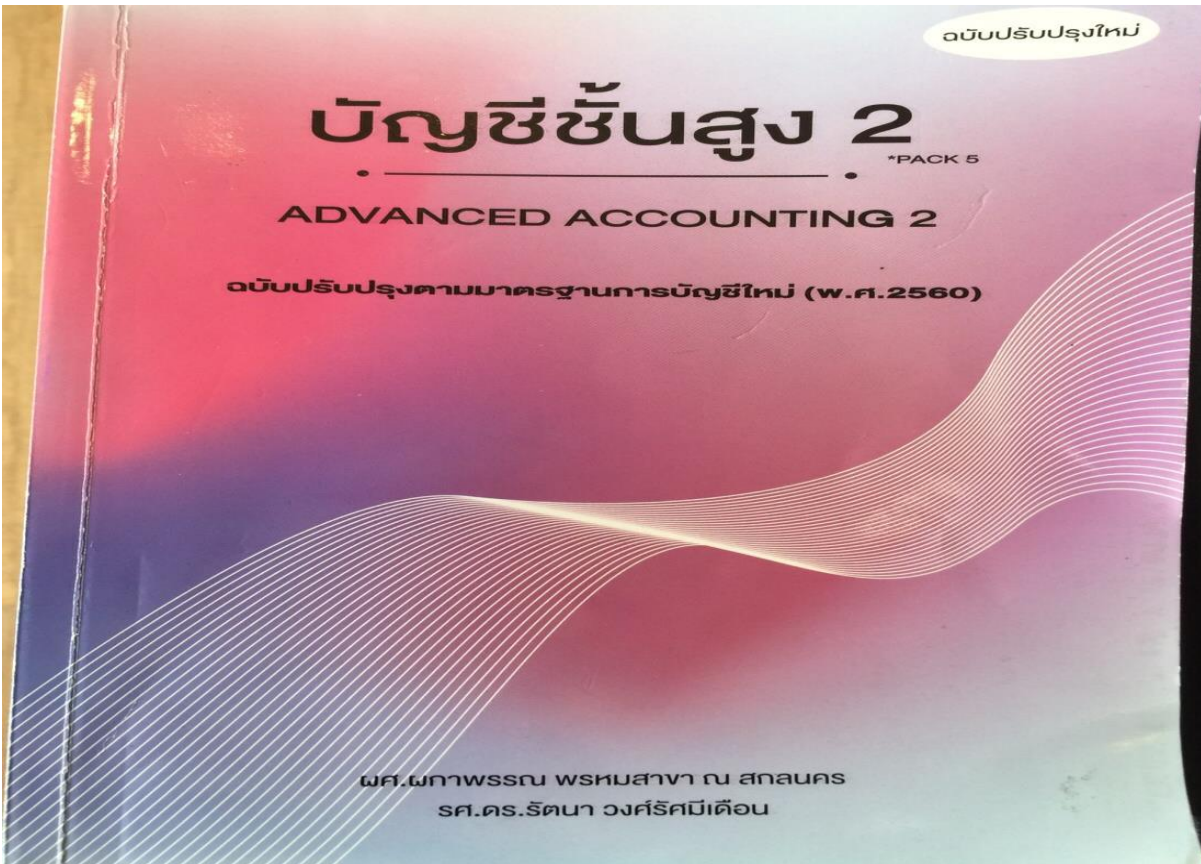
(ACC3217)

---

- **Speaker: Dr. Supap Akrapattumwong**
- Email : [supap.ak@ssru.ac.th](mailto:supap.ak@ssru.ac.th)
- Tel : 064 - 9787914

# Advanced Accounting II

(ACC3217)





# Chapter 1: Business Combinations

---

1. Reasons for business mergers.
2. The meaning of business mergers.
3. Forms of business integration.
4. Pricing/Settlement in Business Combinations



# Chapter 1: Business Combinations

---

## 5. Consolidated Business Accounting Method

### 5.1 Acquisition Method

### 5.2 Pooling of interests method



# Chapter 1: Business Combinations

---

## 5. Consolidated Business Accounting Method (continued)

### 5.1 How to Buy a Business

- Consideration transferred to the buyer.
- Considering the value of the buyer's assets/liabilities.
- Distribution of cost from business acquisitions.



# Chapter 1: Business Combinations

---

## 5. Consolidated Business Accounting Method (continued)

5.2 Methods of combining interests.

6. Non-controlling interests.

7. Disclosure of information.