

# Business Combinations and Consolidation

2nd Edition

Tan Liong Tong

**NEW**

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Business Combinations and Consolidation aims to help accounting practitioners and students to keep abreast of developments in accounting for business combinations and consolidation. It not only enables you to comply with the financial reporting standards but will also help you find the strategy that best suits your company or client.

This second edition of Business Combinations and Consolidation has incorporated the requirements of the new IFRSs 3, 10, 11 and 12, as well as IAS 27 (revised) and IAS 28 (revised). These new and revised IFRSs bring about significant changes to some current practice and the consolidation techniques used currently will need to be modified to suit these changes. Thus, it is essential that readers are aware of the principles that have been prescribed in these new and revised IFRSs. Richly detailed but easy to understand, this book will guide you expertly through the full range of implications and repercussions that are likely to arise from the revised standards.

#### Content:

- Chapter 1: Business Combinations
- Chapter 2: Reverse Acquisition Accounting
- Chapter 3: Consolidated and Separate Financial Statements
- Chapter 4: Joint Arrangements, Associates and Disclosures of Interests in Other Entities

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