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Nota di contenuto	Cover; CONTENTS; SERIES EDITOR'S PREFACE; PREFACE; ACKNOWLEDGEMENTS; Part A: Fundamentals of Group Accounting; 1 - INTRODUCTION; 2 - THE NATURE OF GROUP FINANCIAL STATEMENTS; 3 - BUSINESS COMBINATIONS : CHANGES IN GROUP COMPOSITION; Part B :Consolidating the MajorFinancial Statements; 4 - CONSOLIDATED BALANCE SHEETS UNDER ACQUISITION ACCOUNTING; 5 - FAIR VALUES AND GOODWILL: ALIGNMENT ADJUSTMENTS (1); 6 - INTRA-GROUP TRANSACTIONS AND DISTRIBUTIONS : ALIGNMENT ADJUSTMENTS (2); 7 - CONSOLIDATED PROFIT AND LOSS REPORTING FINANCIAL PERFORMANCE (1); 8 - REPORTING FINANCIAL PERFORMANCE (2) 9 - CONSOLIDATED CASH FLOW STATEMENTSPart C:Other Issues in Group Accounting; 10 - OTHER GROUP RELATIONSHIPS; 11 - FOREIGN CURRENCY TRANSLATION; 12 - SEGMENTAL REPORTING/ UNRESOLVED ISSUES IN CONSOLIDATION; APPENDIX - ABBREVIATED SOLUTION NOTES; BIBLIOGRAPHY; AUTHOR INDEX; GENERAL INDEX
Sommario/riassunto	This book introduces and examines what is currently the most central

and controversial area in financial reporting. It is designed so that readers with particular interests can easily find their way through clearly marked sections.

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