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Nota di contenuto	Part A - Accounting and Financial Reporting -- Chapter 1: Introduction to Accounting for Inter-Corporate Investments -- Chapter 2: Main Issues in Purchase Accounting -- Chapter 3: More Issues in Purchase Accounting -- Chapter 4: Spin-Offs and Equity Carve-Outs -- Chapter 5: Special Purpose Entities -- Chapter 6: Tax issues in Business Combinations -- Chapter 7: Leveraged Buyouts & Recapitalizations -- Chapter 8: Financial Analysis of Business Combinations (Ratios) -- Chapter 9: Financial Analysis of Business Combinations (Advanced issues) -- Part B - Case Studies -- Chapter 10: Kraft's Acquisition of Cadbury (Part I) - Purchase Accounting -- Chapter 11: The Bank of Hope: The Merger of Wilshire Bank and BBCN Bancorp -- Chapter 12: AT&T - Equity Method Investments -- Chapter 13: Nokia Siemens Networks - Purchase Accounting, Equity Method and Proportionate

Consolidation -- Chapter 14: Ensign's Spin-off of CareTrust REIT -- Chapter 15: Altria and Kraft - Carve-out and Spin-off -- Chapter 16: The Sale of Coca Tea - The Impact of Taxes -- Chapter 17: Surgery Partners - Pushdown Accounting.

Sommario/riassunto

Mergers and acquisitions (M&As) reshape the corporate landscape helping companies expand market share and gain a strategic advantage. The ability to understand and analyze these transactions is a crucial skill. The first step in acquiring that skill is being able to gather and analyse information on M&As from public sources, such as financial statements. This textbook helps its readers better analyze M&A transactions using information provided in financial statements. Covering accounting and reporting of consolidations, goodwill, non-controlling interests, step acquisitions, spin-offs, equity carve-outs, joint ventures, leveraged buyouts, disposal of subsidiaries, special purpose entities, and taxes, it focuses on the link between underlying economic events and the information in financial statements and how this link affects the assessment of corporate performance. The first part of the book provides description of the accounting rules governing M&A transactions, while the second part includes cases of M&A transactions. Each case focuses on a different element of an M&A transaction, and it is followed by a detailed solution with a complete analysis. Unlike other books in this field, this textbook focuses exclusively on accounting and financial analysis for graduate and upper undergraduate level courses in financial analysis, corporate finance, and financial accounting.
