Business combinations: study and print

MODULE 5 / SIX TOPICS / A CONNECTED WORKING METHOD

Topic	Resources to keep beside it
1. Relationships, control and group setup	Relationship decision map; consolidation workflow and blank worksheet.
2. Acquisition, fair values and goodwill	Acquisition workbook; fair-value/tax worksheet; goodwill impairment card.
3. Consolidation and NCI	NCI workbook; complete Meridian case; acquisition and later-year journals.
4. Intragroup inventory and balances	Profit/loss inventory cards; loan, interest and dividend journals.
5. Intragroup assets	Profit/loss asset cards; four-year timelines; land and external disposal.
6. Associates, joint arrangements and reporting	Equity-method workbook; loss tracker; joint-arrangement map; disclosure checklist.

Follow the calculation colours

Profit: internal margin and realisation.

Depreciation: buyer amount compared with group amount.

Tax: temporary difference, recognised balance and reversal.

Opening retained earnings: prior-period after-tax effect.

Start with the seven-page Goodwill and consolidation: step-by-step guide for one connected formula, flowchart, acquisition analysis, fair-value adjustments, pre-acquisition elimination, loans, services, dividends and NCI working.

Journal cards show Dr/Cr on the left, credits indented and amounts on the right. Colour labels also work in greyscale. Print the resources you need; every PDF page is searchable and downloadable as an image.

All examples use their stated assumptions. Primary historical standards are linked on each resource. No exam-provider questions or source diagrams are reproduced.

Historical standards (October 2022 study context). AASB 3 acquisition method; AASB 10 group accounting; AASB 128 equity method; AASB 11 joint arrangements. Original Accounting Ahead examples.