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1- Advanced Accounting - CH.1 : Business Combination ~~Advanced Accounting 1: Intercompany Indebtedness~~ 4- Advanced Accounting - CH.4 (Part 1) : Consolidated Financial Statements after acquisition Advanced Accounting - Equity Method - Investment in Investee

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11. In accounting, goodwill is derived as a residual figure. It is the investor's cost in excess of its share of the fair value of the investee assets and liabilities. Although a portion of the acquisition price may represent either goodwill or valuation adjustments to specific investee.

~~CHAPTER 1~~

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Joe B. Hoyle is Associate Professor of Accounting at the Robins School of Business at the University of Richmond, where he teaches Intermediate Accounting I and II and Advanced Accounting. He is currently the David Meade White Distinguished Teaching Fellow.

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