Acquisition of Shares

Acquisition:

Investment in Subsidiary Company	xx	
Cash		xx

OR

Investment in Subsidiary Company	xx	
Share Capital (@Par)		xx
Share Premium		xx

At the Date of Acquisition - Consolidated Statement of Financial Position 100% Owned

Consideration Transferred	xx
FV of Net Assets	(xx)
Goodwill/(Gain on Bargain Purchase)	xx/(xx)

2 Methods for Partial Acquisition

1. Fair Value Method

	Total	Parent	Non-Controlling Interest
FV of Acquisition	xx	Consideration Transferred	xx
Net Assets @ BV	(xx)	xx	xx
Excess	xx	xx	xx
Allocated to:			
Asset: FV > CV = Diff	(xx)		
Asset: FV < CV = Diff	xx		
Liab: FV > CV = Diff	xx		
Liab: FV < CV = Diff	(xx)		
Goodwill/(Gain on Bargain Purchase)	xx/(xx)		

* NCI Consideration = Total FV x % of minority interest or NCI Net Assets @ BV whichever is higher.