A mini-textbook on consolidation accounting

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I was reminded yesterday that I wrote an online "mini-textbook" on consolidation accounting in 2024 and you can read it here: Consolidation accounting

The source code is all here: Quarto source code It is easy to render into a website or into a PDF.

My goal was to have material for teaching consolidations that wasn't embarrassingly awful and made it possible for a motivated student (i.e., a tiny, perhaps non-existent, minority) to get a comprehensible view on the topic.

(Note that one teaches consolidation accounting very differently in Australia under IFRS than one does in the US. Somehow US accounting textbooks seem to put a lot of the details outside both intermediate and advanced accounting.)