APPLICATION OF INCOME PRICE AND OWNERSHIP METHOD EFFECT IN PREPARATION TO CONSOLIDATED FINANCIAL STATEMENT IN PT. WIDYA KANAKA.

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ABSTRACT:
Merging business entity is to combine one or more other companies into one economic entity and its primary purpose is to gain profit. The purpose of scientific writing is to compare penerapa cost method and equity method in the consolidated financial statements. To meet these objectives, we used data relating to the writing of data consolidated financial statement at PT. Widya Kanaka where in the calculation using the cost method and the method of Ownership. While the acquisition price method is based on the theory that the accounting for investments in subsidiaries shall be equal to accounting for other long-term investment in securities.