

ASSETS VS PURCHASE OF A BUSINESS ...Guidance In ASC 805 Indicates: . . . The Acquirer Should Consider Other Factors To Determine Whether The Set Is A Business. Those Factors Include, But Are Not Limited To, Whether The Set: A. Has Started Planned Principal Activities B. Has Employees, Intellectual Property And Other Inputs And Processes That Could Be Applied To Those Inputs C. Jan 12th, 2024.

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