

Goodwillbilanzierung Nach Ifrs: Eine Kritische Würdigung Aktuellster Entwicklungen - Philipp Hötteroth

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Im Rahmen von Mergers Acquisitions- Transaktionen entstehen regelmäßig Kaufpreise, die deutlich über dem bilanziellen Eigenkapital der erworbenen Unternehmen liegen. Der positive Unterschiedsbetrag zwischen dem Buchwert des Eigenkapitals und dem Kaufpreis ist als Geschäfts- oder Firmenwert (GoF), international gebräuchliche Bezeichnung 'Goodwill', in der Konzernbilanz zu aktivieren. Die internationalen Rechnungslegungsvorschriften der IFRS und US-GAAP sind nicht harmonisiert. Mit dem joint business combinations project verfolgen die Standardsetter ein geschlossenes theoretisches Konzept der internationalen Konzernrechnungslegung. Das joint project verfolgt das Ziel, eine Übereinstimmung der Rechnungslegung nach IFRS und US-GAAP im Zuge von Unternehmenszusammenschlüssen zu erreichen. Der hierzu überarbeitete near final draft (Entwurf) des IASB von Juni 2007 erreicht keine Konvergenz von IFRS und US-GAAP. Wahlrechte nach IFRS hinsichtlich des Ausweises von Anteilen konzernfremder Gesellschafter stehen einer Harmonisierung entgegen. Den Schwerpunkt dieser Arbeit bildet die Untersuchung des dem finalen Standard nahe stehendem near final draft IFRS 3 und dessen Auswirkungen auf die Handhabung der Goodwillbilanzierung nach IFRS.[...]Author: Hötteroth, Philipp Publisher: GRIN Verlag Illustration: N Language: GER Title: Goodwillbilanzierung nach IFRS: Eine kritische Würdigung aktuellster Entwicklungen Pages: 00024 (Encrypted PDF) On Sale: 2009-01-01 SKU-13/ISBN: 9783640255146 Category: Business & Economics : General

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