



## IFRS 3 (2008) - major changes and implications

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By David Wagener

GRIN Verlag GmbH Dez 2014, 2014. Taschenbuch. Book Condition: Neu. 210x148x2 mm. This item is printed on demand - Print on Demand Titel. Neuware - Bachelor Thesis from the year 2008 in the subject Business economics - Accounting and Taxes, grade: 1,7, University of the West of England, Bristol (Bristol Business School (University of the West of England)), course: Accounting in Context, 20 entries in the bibliography, language: English, abstract: This report explains the major changes which companies have to face with the revised IFRS 3 which was published in January 2008. One of them is the introduction of an option when it comes to the recognition of minority interest. The acquiring companies may choose between measuring it with its fair value or, as in the previous version of the standard, with its proportionate share of the net assets of the acquiree. Comparing the two treatments it becomes obvious that only the fair value measurement leads to the recognition of the part of goodwill which is attributable to the minority interest. This causes lower returns on capital employed and higher equity ratios for firms applying the fair value treatment. Another important modification of the revised IFRS 3 is that acquisition...



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