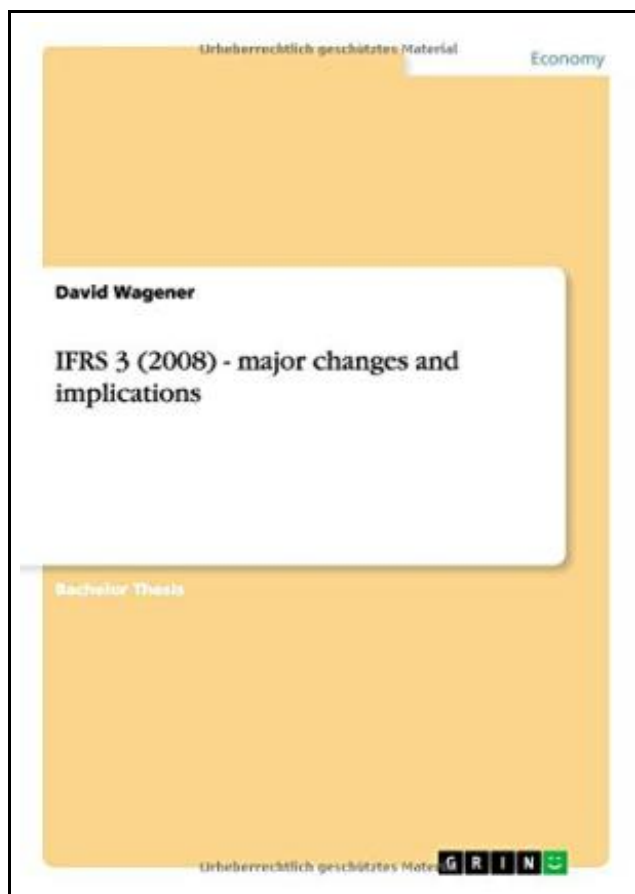


## IFRS 3 (2008) - major changes and implications



Filesize: 5.67 MB

### ***Reviews***

*Undoubtedly, this is the best work by any author. It is really simplified but shocks within the 50 % in the publication. Its been written in an extremely straightforward way and is particularly just following i finished reading this publication by which basically altered me, modify the way in my opinion.*  
*(Vivianne Dietrich)*

## IFRS 3 (2008) - MAJOR CHANGES AND IMPLICATIONS



To get **IFRS 3 (2008) - major changes and implications** eBook, make sure you refer to the web link under and download the file or gain access to other information which might be have conjunction with IFRS 3 (2008) - MAJOR CHANGES AND IMPLICATIONS book.

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 chose 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 related cost such as legal or adviser fees have to be expensed, which means a cut in profits in the year of the acquisition. Before, those costs have been capitalised with the investment. When it comes to business combinations achieved in stages the revised standard demands that any previously held investment has to be re-measured at its fair value. Any differences to the carrying amount have to be realized as gains or losses. Goodwill is subsequently measured as the excess of the consideration transferred, the value of the re-measured investment and any minority interest over the identifiable net assets of...



**[Read IFRS 3 \(2008\) - major changes and implications Online](#)**



**[Download PDF IFRS 3 \(2008\) - major changes and implications](#)**

## Related eBooks



### [PDF] Psychologisches Testverfahren

Access the link listed below to download and read "Psychologisches Testverfahren" PDF document.

[Download eBook »](#)



### [PDF] Programming in D

Access the link listed below to download and read "Programming in D" PDF document.

[Download eBook »](#)



### [PDF] The Java Tutorial (3rd Edition)

Access the link listed below to download and read "The Java Tutorial (3rd Edition)" PDF document.

[Download eBook »](#)



### [PDF] New KS2 English SAT Buster 10-Minute Tests: 2016 SATs & Beyond

Access the link listed below to download and read "New KS2 English SAT Buster 10-Minute Tests: 2016 SATs & Beyond" PDF document.

[Download eBook »](#)



### [PDF] Electronic Dreams: How 1980s Britain Learned to Love the Computer

Access the link listed below to download and read "Electronic Dreams: How 1980s Britain Learned to Love the Computer" PDF document.

[Download eBook »](#)



### [PDF] Sport is Fun (Red B) NF

Access the link listed below to download and read "Sport is Fun (Red B) NF" PDF document.

[Download eBook »](#)