



IFRS 3 - The Equity consolidation in company acquisitions

Holger Bittrich

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Scientific Essay from the year 2009 in the subject Business economics - Accounting and Taxes, grade: keine, , language: English, abstract: A purchaser has to be identified in all business combinations in accordance with IFRS 3. This is important because with the purchase method the net assets and liabilities of the acquired company are revalued, whereas the net assets and liabilities of the purchaser remain at book values.

The purchaser is the company which obtains control over another company. Control is obtained when an company achieves the power to govern the financial and operating policies of another company, and draws benefits from that activity.

As regards the definition of control, two cases are differentiated:

Case 1 is based on acquisition of the majority of voting rights, i.e. a majority of more than 50%.

Case 2 describes obtaining control where less than half of the voting rights are obtained.

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