

PwC Plus Article

By PwC Deutschland | 23. März 2015

In depth: Distinguishing a business from an asset or a group of assets (Pharmaceutical and life sciences industry)

Pharmaceutical, biotech, medical device and other life sciences companies frequently deal with the highly judgmental and complicated area of determining whether an acquisition, investment or license should be accounted for as a business combination or an asset acquisition.

Schlagwörter

Branchenwissen Pharma, Goodwill, IFRS (allgemein), IFRS 3, PwC-Mitteilungen zur internationalen Rechnungslegung, Unternehmenstransaktionen, Vermögenswerte / financial assets

Themen

Capital Markets & Accounting Advisory
Capital Markets & Accounting Advisory - PRIME
Healthcare & Pharma

Content Type(s)

National Office
Newsletter

Verfasser

PwC Deutschland