PwC Plus Article

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In brief: Disposals - seller accounting for contingent consideration (Pharmaceutical and life sciences industry)

Contingent consideration arrangements in acquisitions and disposals are common within the Pharmaceutical and Life Sciences industry as they can be a convenient way of validating a company’s value as well as sharing economic risk between the buyer and the seller.

Keywords

Branchenwissen Pharma, IFRS (allgemein), IFRS 3, PwC-Mitteilungen zur internationalen Rechnungslegung, Unternehmenstransaktionen

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