

PwC Plus Article

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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.

Keywords

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

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