



Goodwill Accounting - A comparison between IAS, GAAP and German rules

Gero Hübenthal, Roland Mózes, Pavel Tetyakov, Maarten Kockelkoren

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Seminar paper from the year 2002 in the subject Business economics - Accounting and Taxes, grade: A+, Budapest Business School (International Study Center), course: International Accounting - Spring Term Paper, 6 entries in the bibliography, language: English, abstract: Over the last few years a lot of acquisitions and mergers have taken place. In

many cases goodwill is an important matter in acquisitions constituting a large part of the takeover price. Therefore the valuation method applied is crucial while there are still discussions about how it should be accounted for.

Especially in the 'new economy' goodwill is an important issue. For instance, at the end of July 2000 Deutsche Telekom AG announced the acquisition of the US cell phone corporation Voicestream Wireless. The price was 50.3 billion USD.

With a balance sheet equity value of approximately 8 billion USD according to US-GAAP a goodwill of 44.2 billion euros would have been the result. This goodwill had to be successfully written off over 15 years according to Deutsche Telekom. The resulting burden on the earnings of 3 billion euros plus the additional writing off of the UMTS licenses would bring the firms financial results in a problematic situation. This is only one of many examples, that shows the dramatic situation of the usage of goodwill in the consolidated financial statements.

In this paper we will first discuss goodwill in general. The way it occurs and the theoretical background. Then we discuss the specific approaches the FASB, IASB and German institutions have concerning goodwill.

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