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*Cora Köhler*

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## **Die Purchase Price Allocation nach IFRS 3 (German Edition)** Cora Köhler

Diplomarbeit aus dem Jahr 2008 im Fachbereich BWL - Revision, Prüfungswesen, Note: 1,3, Fachhochschule Frankfurt am Main , 70 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Die Arbeit behandelt die Kaufpreisverteilung nach IFRS 3. In den Gesamtkontext der Arbeit wurde die Bilanzierung und Bewertung einzigartiger immaterieller Vermögenswerte eingegliedert, welche zugleich den Schwerpunkt bildet. In diesem Zusammenhang werden insbesondere die für eine Fair Value-Bewertung zur Verfügung stehenden Verfahren dargelegt und am Beispiel von Marken, Technologien und Kundenbeziehungen kritisch auf ihre Eignung hin untersucht.

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