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www.drsc.de - info@drsc.de

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FA FB – öffentliche SITZUNGSUNTERLAGE

Sitzung:	27. FA FB / 11.04.2024 / 9:00 – 11:00 Uhr
TOP:	02 – IASB ED/2024/1 <i>BCDGI</i>
Thema:	Erörterung der Änderungsvorschläge des IASB
Unterlage:	27_02a_FA-FB_BCDGI_Präs

IASB ED/2024/1 *Business Combinations – Disclosures, Goodwill and Impairment*



Überblick

- ❖ Veröffentlichung ED/2024/1 am 14. März 2024
- ❖ Kommentierungsfrist 15. Juli 2024

Hintergrund

Kritik an IFRS 3 und IAS 36:

- Nutzer benötigten bessere Informationen, um den Erfolg eines Unternehmenszusammenschlusses zu beurteilen
- Impairmenttest sei zu komplex, zeitaufwändig und kostspielig
- Erfassung einer Wertminderung erfolge nicht immer rechtzeitig

Ziel des Projekts

Bereitstellung von mehr nützlichen Informationen (mit vertretbarem Aufwand für Unternehmen), um Nutzern bessere Beurteilungen zu ermöglichen

- zur Performance der Unternehmenszusammenschlüsse eines Unternehmens; und
- wie effizient und effektiv das Management die wirtschaftlichen Ressourcen eines Unternehmens für den Erwerb von Unternehmen eingesetzt hat



zusätzliche Definitionen in IFRS 3

key objective

An objective (that is, a specific aim) for a business combination that is critical to the success of the business combination. A key objective is more specific than the strategic rationale for a business combination.

strategic rationale

An entity's reason(s) for entering into a business combination that is aligned with the entity's overall business strategy.

target

A target describes the level of performance that will demonstrate whether a key objective for a business combination has been met.

A target shall be specific enough for it to be possible to verify whether the related key objective is being met. A target is measured using a metric that could be denominated in currency units or another unit of measurement.

Disclosures: Performance of a business combination

Angaben zu *strategic business combinations*

Angaben im Jahr des Erwerbs (para. B67A(a))

zum Erwerbszeitpunkt bestehende *key objectives* und zugehörige *targets*

Angaben im Jahr des Erwerbs und in den Folgejahren (para. B67A(b))

Ausmaß der Erreichung der zum Erwerbszeitpunkt verfolgten *key objectives* und zugehörigen *targets*, inkl.

- Informationen über die tatsächliche Performance und
- Einschätzung der Erreichung der ursprünglichen Ziele (*statement*)

anzugeben sind Informationen, die das *key management personnel* (gem. IAS 24) *reviewed*

➤ Vgl. Frage 4

Disclosures: Performance of a business combination

Question 1—Disclosures: Performance of a business combination (proposed paragraphs B67A–B67G of IFRS 3)

In the PIR of IFRS 3 and in responses to the Discussion Paper the IASB heard that:

- users need better information about business combinations to help them assess whether the price an entity paid for a business combination is reasonable and how the business combination performed after acquisition. In particular, users said they need information to help them assess the performance of a business combination against the targets the entity set at the time the business combination occurred (see paragraphs BC18–BC21).
- preparers of financial statements are concerned about the cost of disclosing that information. In particular, preparers said the information would be so commercially sensitive that its disclosure in financial statements should not be required and disclosing this information could expose an entity to increased litigation risk (see paragraph BC22).

Having considered this feedback, the IASB is proposing changes to the disclosure requirements in IFRS 3 that, in its view, appropriately balance the benefits and costs of requiring an entity to disclose this information. It therefore expects that the proposed disclosure requirements would provide users with more useful information about the performance of a business combination at a reasonable cost.

Disclosures: Performance of a business combination

In particular, the IASB is proposing to require an entity to disclose information about the entity's acquisition-date key objectives and related targets for a business combination and whether these key objectives and related targets are being met (information about the performance of a business combination). The IASB has responded to preparers' concerns about disclosing that information by proposing:

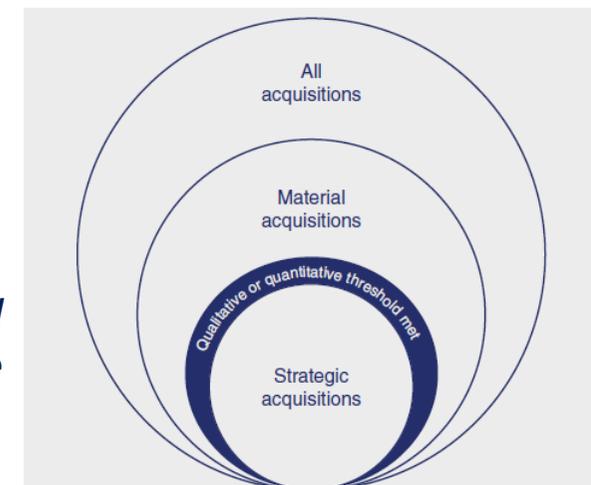
- to require this information for only a subset of an entity's business combinations – strategic business combinations (see question 2); and
 - to exempt entities from disclosing some items of this information in specific circumstances (see question 3).
- (a) Do you agree with the IASB's proposal to require an entity to disclose information about the performance of a strategic business combination, subject to an exemption? Why or why not? In responding, please consider whether the proposals appropriately balance the benefits of requiring an entity to disclose the information with the costs of doing so.
- (b) If you disagree with the proposal, what specific changes would you suggest to provide users with more useful information about the performance of a business combination at a reasonable cost?

Disclosures: Strategic business combinations

Identifikation einer *strategic business combination*

B67C: A business combination is a strategic business combination if:

- (a) in the most recent annual reporting period before the acquisition date:
 - (i) the absolute amount of the acquiree's operating profit or loss is 10 per cent or more of the absolute amount of the acquirer's consolidated operating profit or loss; or*
 - (ii) the acquiree's revenue is 10 per cent or more of the acquirer's consolidated revenue;**
- (b) the amount recognised as of the acquisition date for all assets acquired (including goodwill) is 10 per cent or more of the carrying amount of the total assets recognised in the acquirer's consolidated statement of financial position as at the acquirer's most recent reporting period date before the acquisition date; or*
- (c) the business combination resulted in the acquirer entering a new major line of business or geographical area of operations.*



Disclosures: Strategic business combinations

Question 2—Disclosures: Strategic business combinations (proposed paragraph B67C of IFRS 3)

The IASB is proposing to require an entity to disclose information about the performance of a business combination (that is, information about the entity's acquisition-date key objectives and related targets for the business combination and whether these key objectives and related targets are being met) for only strategic business combinations – a subset of material business combinations. A strategic business combination would be one for which failure to meet any one of an entity's acquisition-date key objectives would put the entity at serious risk of failing to achieve its overall business strategy.

The IASB is proposing that entities identify a strategic business combination using a set of thresholds in IFRS 3 – a business combination that met any one of these thresholds would be considered a strategic business combination (threshold approach) (see paragraphs BC56–BC73).

The IASB based its proposed thresholds on other requirements in IFRS Accounting Standards and the thresholds regulators use to identify particularly important transactions for which an entity is required to take additional steps such as providing more information or holding a shareholder vote. The proposed thresholds are both quantitative (see paragraphs BC63–BC67) and qualitative (see paragraphs BC68–BC70).

- (a) Do you agree with the proposal to use a threshold approach? Why or why not? If you disagree with the proposal, what approach would you suggest and why?
- (b) If you agree with the proposal to use a threshold approach, do you agree with the proposed thresholds? Why or why not? If not, what thresholds would you suggest and why?

Disclosures: Exemption from disclosing information

Befreiung von der Offenlegung

Verzicht auf Angabe ist möglich, wenn zu erwarten ist, dass die Angabe das Erreichen eines der *key objectives* des Unternehmenszusammenschlusses zum Erwerbszeitpunkt ernsthaft beeinträchtigen würde (paras. B67D-B67G).

- Voraussetzung
 - spezifischer Grund muss vorliegen
 - Information wird nicht anderweitig veröffentlicht
- betrifft Angaben
 - zu erwarteten Synergien (B64(ea))
 - zu *key objectives* und zugehörigen *targets* (B67A(a))
 - zur Einschätzung der Erreichung der ursprünglichen Ziele (B67A(b)(ii))
- andere Form der Angabe ist vorrangig zu prüfen (bspw. aggregiert)
- Inanspruchnahme der Befreiung ist anzugeben und zu begründen
- *reassessment* der Zulässigkeit der Inanspruchnahme der Befreiung in jeder Berichtsperiode
- zusätzliche Anwendungsleitlinien in BC90-BC107

Disclosures: Exemption from disclosing information

Question 3—Disclosures: Exemption from disclosing information (proposed paragraphs B67D–B67G of IFRS 3)

The IASB is proposing to exempt an entity from disclosing some of the information that would be required applying the proposals in this Exposure Draft in specific circumstances. The exemption is designed to respond to preparers' concerns about commercial sensitivity and litigation risk but is also designed to be enforceable and auditable so that it is applied only in the appropriate circumstances (see paragraphs BC74–BC107).

The IASB proposes that, as a principle, an entity be exempt from disclosing some information if doing so can be expected to prejudice seriously the achievement of any of the entity's acquisition-date key objectives for the business combination (see paragraphs BC79–BC89). The IASB has also proposed application guidance (see paragraphs BC90–BC107) to help entities, auditors and regulators identify the circumstances in which an entity can apply the exemption.

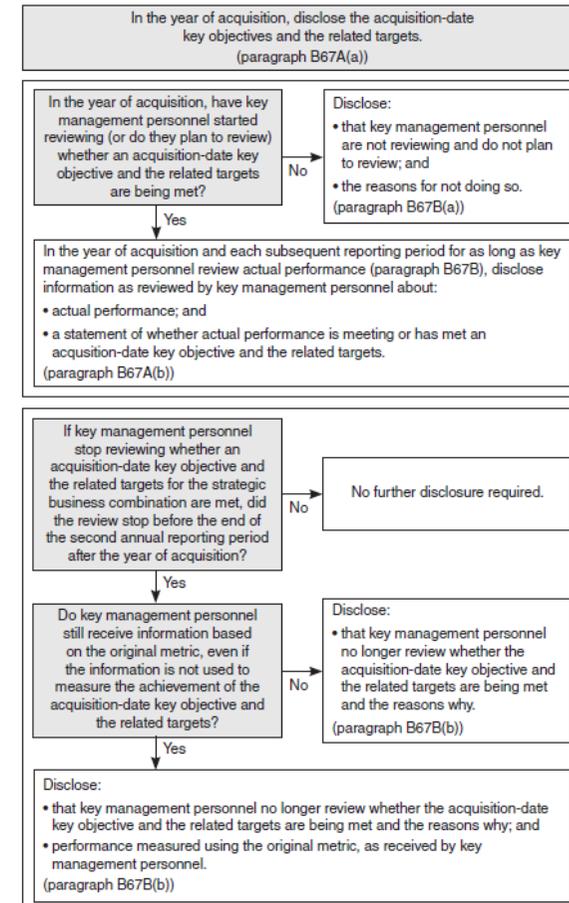
- (a) Do you think the proposed exemption can be applied in the appropriate circumstances? If not, please explain why not and suggest how the IASB could amend the proposed principle or application guidance to better address these concerns.
- (b) Do you think the proposed application guidance would help restrict the application of the exemption to only the appropriate circumstances? If not, please explain what application guidance you would suggest to achieve that aim.

Disclosures: Identifying information to be disclosed

Identifikation der offenzulegenden Informationen

- Nutzung Management Approach
 - Abkehr vom im DP/2020/1 vorgeschlagenen *chief operating decision maker* (CODM, gem. IFRS 8)
 - Nutzung *key management personnel* (gem. IAS 24)

- Schaubild: welche Informationen sind wie lange anzugeben
 - Grundsatz: solange *key management personnel* die Informationen *reviewed*
 - Angabe und Begründung nötig, wenn kein Review erfolgt oder dies vor Ablauf der ersten zwei jährlichen Berichtsperioden nach dem Erwerb beendet wird



Disclosures: Identifying information to be disclosed

Question 4—Disclosures: Identifying information to be disclosed (proposed paragraphs B67A–B67B of IFRS 3)

The IASB is proposing to require an entity to disclose information about the performance of the entity's strategic business combinations (that is, information about its acquisition-date key objectives and related targets for a strategic business combination and whether these key objectives and related targets are being met) that is reviewed by its key management personnel (see paragraphs BC110–BC114).

The IASB's proposals would require an entity to disclose this information for as long as the entity's key management personnel review the performance of the business combination (see paragraphs BC115–BC120).

The IASB is also proposing (see paragraphs BC121–BC130) that if an entity's key management personnel:

- do not start reviewing, and do not plan to review, whether an acquisition-date key objective and the related targets for a business combination are met, the entity would be required to disclose that fact and the reasons for not doing so;
- stop reviewing whether an acquisition-date key objective and the related targets for a business combination are met before the end of the second annual reporting period after the year of acquisition, the entity would be required to disclose that fact and the reasons it stopped doing so; and
- have stopped reviewing whether an acquisition-date key objective and the related targets for a business combination are met but still receive information about the metric that was originally used to measure the achievement of that key objective and the related targets, the entity would be required to disclose information about the metric during the period up to the end of the second annual reporting period after the year of acquisition.

Disclosures: Identifying information to be disclosed

- (a) Do you agree that the information an entity should be required to disclose should be the information reviewed by the entity's key management personnel? Why or why not? If not, how do you suggest an entity be required to identify the information to be disclosed about the performance of a strategic business combination?
- (b) Do you agree that:
 - (i) an entity should be required to disclose information about the performance of a business combination for as long as the entity's key management personnel review that information? Why or why not?
 - (ii) an entity should be required to disclose the information specified by the proposals when the entity's key management personnel do not start or stop reviewing the achievement of a key objective and the related targets for a strategic business combination within a particular time period? Why or why not?

Disclosures: Other proposals

Neue Angabeziele (*disclosure objectives*, para. 62A)

The acquirer shall disclose information that enables users of its financial statements to evaluate:

- (a) the benefits an entity expects from a business combination when agreeing on the price to acquire a business; and*
- (b) for a strategic business combination (see paragraph B67C), the extent to which the benefits an entity expects from the business combination are being obtained.*

Angabe der strategischen Beweggründe (*strategic rationale*, para. B64(d))

~~To meet the objective in paragraph 59, the~~ The acquirer shall disclose the following information for each business combination that occurs during the reporting period:

...

- (d) the strategic rationale ~~primary reasons~~ for the business combination and a description of how the acquirer obtained control of the acquiree.*

Disclosures: Other proposals

Zusätzliche Angaben zu Synergien (para. B64(ea))

(ea) additional information about expected synergies from combining operations of the acquiree and the acquirer. The acquirer shall disclose a description of the expected synergies that specifies each category of expected synergies (for example, revenue synergies, cost synergies and each other type of synergy). For each category of expected synergies, the acquirer shall disclose:

- (i) the estimated amounts or range of amounts of the expected synergies.*
- (ii) the estimated cost or range of costs to achieve these synergies.*
- (iii) the time from which the benefits from the synergies are expected to start and for how long they are expected to last. This disclosure would require the acquirer to specify whether the benefits from the synergies are expected to be finite or indefinite.*

Angaben zu erworbenen Vermögenswerten und übernommenen Schulden (para. B64(i))

- (i) the amounts recognised as of the acquisition date for each ~~major~~ class of assets acquired and liabilities assumed.*

Disclosures: Other proposals

Beitrag des erworbenen Unternehmens (para. B64(q))

- Präzisierung, dass der anzugebende Betrag der *operating profit or loss* ist
- Erläuterung des Zwecks der Vorschrift, jedoch ohne spezifische Anwendungsleitlinien
- Ergänzung, dass die Grundlage für die Erstellung dieser Informationen eine *accounting policy* ist

Wegfall bisheriger Pflichtangaben

Streichung von:

- B64(h) - detaillierte Angaben zu erworbenen Forderungen
- B67(d)(iii) - Anpassungen des Geschäfts- oder Firmenwerts aufgrund nachträglich erfasster latenter Steuern
- B67(e) - Angaben zu Gewinnen oder Verlusten aus erworbenen Vermögenswerten oder Verbindlichkeiten

Disclosures: Other proposals

Zusammenfassung der wichtigsten Änderungen zu Angaben

	Disclosures for material acquisitions	Additional disclosures for strategic acquisitions			
At acquisition date	<table border="1"><tr><td>Expected synergies</td><td>Strategic rationale</td></tr></table>	Expected synergies	Strategic rationale	<table border="1"><tr><td>Key objectives and targets</td></tr></table>	Key objectives and targets
Expected synergies	Strategic rationale				
Key objectives and targets					
After acquisition date		<table border="1"><tr><td>Performance - actuals</td><td>Performance - statement</td></tr></table>	Performance - actuals	Performance - statement	
Performance - actuals	Performance - statement				

■ Exemption not available ■ Exemption can apply if requirements are met

Disclosures: Other proposals

Question 5—Disclosures: Other proposals

The IASB is proposing other amendments to the disclosure requirements in IFRS 3. These proposals relate to:

New disclosure objectives (proposed paragraph 62A of IFRS 3)

The IASB proposes to add new disclosure objectives in proposed paragraph 62A of IFRS 3 (see paragraphs BC23–BC28).

Requirements to disclose quantitative information about expected synergies in the year of acquisition (proposed paragraph B64(ea) of IFRS 3)

The IASB proposes:

- to require an entity to describe expected synergies by category (for example, revenue synergies, cost synergies and each other type of synergy);
- to require an entity to disclose for each category of synergies:
 - the estimated amounts or range of amounts of the expected synergies;
 - the estimated costs or range of costs to achieve these synergies; and
 - the time from which the benefits expected from the synergies are expected to start and how long they will last; and
- to exempt an entity from disclosing that information in specific circumstances.

See paragraphs BC148–BC163.

Disclosures: Other proposals

The strategic rationale for a business combination (paragraph B64(d) of IFRS 3)

The IASB proposes to replace the requirement in paragraph B64(d) of IFRS 3 to disclose the primary reasons for a business combination with a requirement to disclose the strategic rationale for the business combination (see paragraphs BC164–BC165).

Contribution of the acquired business (paragraph B64(q) of IFRS 3)

The IASB proposes to amend paragraph B64(q) of IFRS 3 to improve the information users receive about the contribution of the acquired business (see paragraphs BC166–BC177). In particular, the IASB proposes:

- to specify that the amount of profit or loss referred to in that paragraph is the amount of operating profit or loss (operating profit or loss will be defined as part of the IASB's Primary Financial Statements project);
- to explain the purpose of the requirement but add no specific application guidance; and
- to specify that the basis for preparing this information is an accounting policy.

Disclosures: Other proposals

Classes of assets acquired and liabilities assumed (paragraph B64(i) of IFRS 3)

The IASB proposes to improve the information entities disclose about the pension and financing liabilities assumed in a business combination by deleting the word ‘major’ from paragraph B64(i) of IFRS 3 and adding pension and financing liabilities to the illustrative example in paragraph IE72 of the Illustrative Examples accompanying IFRS 3 (see paragraphs BC178–BC181).

Deleting disclosure requirements (paragraphs B64(h), B67(d)(iii) and B67(e) of IFRS 3)

The IASB proposes to delete some disclosure requirements from IFRS 3 (see paragraphs BC182–BC183).

Do you agree with the proposals? Why or why not?

Changes to the impairment test

Kritik an IAS 36

- Impairmenttest sei zu komplex, zeitaufwändig und kostspielig
- Erfassung einer Wertminderung erfolge nicht immer rechtzeitig

Zwischenergebnis des IASB (DP/2020/1)

Entwicklung eines anderen Wertminderungstests, welcher effektiver auf den Geschäfts- oder Firmenwert abzielt, ist nicht praktikabel

Identifizierte Hauptursachen für verzögerte Impairmenterfassung und Vorschläge im ED

1. Abschirmungseffekte (*shielding*)
 - Klarstellungen zur Zuordnung von Goodwill auf CGUs
2. Übermäßiger Optimismus des Managements
 - zusätzliche Angabe, welchem Segment (gem. IFRS 8) eine CGU / Gruppe von CGUs zugeordnet wird

Changes to the impairment test

Vorschläge zur Reduzierung der Abschirmungseffekte (*shielding*)

Ergänzungen und Klarstellungen:

- die niedrigste Ebene, auf welcher das *business*, dem der Geschäfts- oder Firmenwert zugeordnet wird, durch das Management überwacht wird, ist zu ermitteln (paras. 80(a) und 80A)
- para. 80(b) definiert die höchste zulässige Allokationsebene (operatives Geschäftssegment gem. IAS 8) sein, und ist erst nach para. 80(a) anzuwenden (para. 80B)
- die ermittelte Ebene gem. IAS 36.80(a) kann von der Ebene der Überwachung gem. IFRS 3.B67A-B67B abweichen, dies ist auf eine unterschiedliche Zielsetzung zurückzuführen (para. 83(b))

Changes to the impairment test

Vorschläge zur Reduzierung des übermäßigen Optimismus des Managements (para. 134(a))

An entity shall disclose the information required by (a)–(f) for each cash-generating unit (group of units) for which the carrying amount of goodwill or intangible assets with indefinite useful lives allocated to that unit (group of units) is significant in comparison with the entity’s total carrying amount of goodwill or intangible assets with indefinite useful lives:

(a) the carrying amount of goodwill allocated to the unit (group of units) and, if the entity reports segment information in accordance with IFRS 8, the reportable segment that contains the unit (group of units).

Changes to the impairment test

Question 6—Changes to the impairment test (paragraphs 80–81, 83, 85 and 134(a) of IAS 36)

During the PIR of IFRS 3, the IASB heard concerns that the impairment test of cash-generating units containing goodwill results in impairment losses sometimes being recognised too late.

Two of the reasons the IASB identified (see paragraphs BC188–BC189) for these concerns were:

- shielding; and
- management over-optimism.

The IASB is proposing amendments to IAS 36 that could mitigate these reasons (see paragraphs BC192–BC193).

Proposals to reduce shielding

The IASB considered developing a different impairment test that would be significantly more effective at a reasonable cost but concluded that doing so would not be feasible (see paragraphs BC190–BC191).

Instead, the IASB is proposing changes to the impairment test (see paragraphs 80–81, 83 and 85 of IAS 36) to reduce shielding by clarifying how to allocate goodwill to cash-generating units (see paragraphs BC194–BC201).

Changes to the impairment test

Proposal to reduce management over-optimism

The IASB's view is that management over-optimism is, in part, better dealt with by enforcers and auditors than by amending IAS 36. Nonetheless, the IASB is proposing to amend IAS 36 to require an entity to disclose in which reportable segment a cash-generating unit or group of cash-generating units containing goodwill is included (see paragraph 134(a) of IAS 36). The IASB expects this information to provide users with better information about the assumptions used in the impairment test and therefore allow users to better assess whether an entity's assumptions are over-optimistic (see paragraph BC202).

- (a) Do you agree with the proposals to reduce shielding? Why or why not?
- (b) Do you agree with the proposal to reduce management over-optimism? Why or why not?

Changes to the impairment test: Value in use

Änderungen an der Ermittlung des *value in use*

Änderungen werden vorgeschlagen, um den vorgebrachten Bedenken zu den Kosten und der Komplexität des Impairmenttests zu begegnen und eine Annäherung an die interne Steuerung zu erreichen

- Streichung des Verbots der Einbeziehung von Cashflows aus geplanten künftigen Restrukturierungen oder Vermögenswertverbesserungen (Erhaltungs- und Erweiterungsinvestitionen) (paras. 33(b) und 44)
- Streichung der Anforderung den *value in use* auf Vorsteuerbasis zu berechnen (para. 55)

Changes to the impairment test: Value in use

Question 7—Changes to the impairment test: Value in use (paragraphs 33, 44–51, 55, 130(g), 134(d)(v) and A20 of IAS 36)

The IASB is proposing to amend how an entity calculates an asset's value in use. In particular, the IASB proposes:

- to remove a constraint on cash flows used to calculate value in use. An entity would no longer be prohibited from including cash flows arising from a future restructuring to which the entity is not yet committed or cash flows arising from improving or enhancing an asset's performance (see paragraphs BC204–BC214).
 - to remove the requirement to use pre-tax cash flows and pre-tax discount rates in calculating value in use. Instead, an entity would be required to use internally consistent assumptions for cash flows and discount rates (see paragraphs BC215–BC222).
- (a) Do you agree with the proposal to remove the constraint on including cash flows arising from a future restructuring to which the entity is not yet committed or from improving or enhancing an asset's performance? Why or why not?
- (b) Do you agree with the proposal to remove the requirement to use pre-tax cash flows and pre-tax discount rates in calculating value in use? Why or why not?

Proposed amendments to IFRS X *Subsidiaries without Public Accountability: Disclosures*

IFRS 3 bzw. IAS 36 betreffende Angabepflichten für TU, die IFRS X *Subsidiaries without Public Accountability: Disclosures* anwenden

- *strategic rationale* (para. 36(ca))
- zusätzliche Informationen zu erwarteten Synergien (para. 36(da))
 - wortgleich zu vorgeschlagenem para. IFRS 3.B64(ea)
 - Befreiungsregelung gem. vorgeschlagenen paras. IFRS 3.B67D-B67D anwendbar
- Beitrag des erworbenen Unternehmens
 - wortgleich zu vorgeschlagenem para. IFRS 3.B64(q)
- Angabe, ob für Berechnung des *value in use* genutzte *discount rate* auf Vorsteuer- oder Nachsteuerbasis (para. 193)

Proposed amendments to IFRS X *Subsidiaries without Public Accountability: Disclosures*

Question 8—Proposed amendments to IFRS X *Subsidiaries without Public Accountability: Disclosures*

The IASB proposes to amend the forthcoming IFRS X *Subsidiaries without Public Accountability: Disclosures* (Subsidiaries Standard) to require eligible subsidiaries applying the Subsidiaries Standard to disclose:

- information about the strategic rationale for a business combination (proposed paragraph 36(ca) of the Subsidiaries Standard);
- quantitative information about expected synergies, subject to an exemption in specific circumstances (proposed paragraphs 36(da) and 36A of the Subsidiaries Standard);
- information about the contribution of the acquired business (proposed paragraph 36(j) of the Subsidiaries Standard); and
- information about whether the discount rate used in calculating value in use is pre-tax or post-tax (paragraph 193 of the Subsidiaries Standard).

See paragraphs BC252–BC256.

Do you agree with the proposals? Why or why not?

Transition

vorgeschlagene Übergangsregelungen

- prospektive Anwendung der Änderungen an IFRS 3, IAS 36 und dem Standard zu *Subsidiaries without Public Accountability: Disclosures* ab dem Datum des Inkrafttretens
- vorzeitige Anwendung ist zulässig
- keine Anpassung der Vergleichsperioden (*Subsidiaries Standard*)
- keine spezifischen Erleichterungen für Erstanwender

Transition

Question 9—Transition (proposed paragraph 64R of IFRS 3, proposed paragraph 1400 of IAS 36 and proposed paragraph B2 of the Subsidiaries Standard)

The IASB is proposing to require an entity to apply the amendments to IFRS 3, IAS 36 and the Subsidiaries Standard prospectively from the effective date without restating comparative information. The IASB is proposing no specific relief for first-time adopters. See paragraphs BC257–BC263.

Do you agree with the proposals? Why or why not? If you disagree with the proposals, please explain what you would suggest instead and why.

Nicht weiterverfolgte Diskussionsthemen aus DP/2020/1

Thema	damalige Sichtweise des IFRS-FA
(Wieder-)Einführung der Amortisation des Goodwills	ausdrückliche Unterstützung der (Wieder-)Einführung der planmäßigen Abschreibung
Ausweis des Gesamt-Eigenkapitals ohne Goodwill	Ablehnung des Vorschlags
Verzicht auf jährlichen Impairmenttest	Ablehnung des Vorschlags (bei Beibehalt <i>Impairment-only Approach</i>)
Änderung der Ansatzkriterien für im Rahmen einer <i>business combination</i> erworbene immaterielle Vermögenswerte	Zustimmung, im Falle des Beibehalts des <i>Impairment-only Approachs</i> keine Änderung der Ansatzkriterien zu verfolgen