

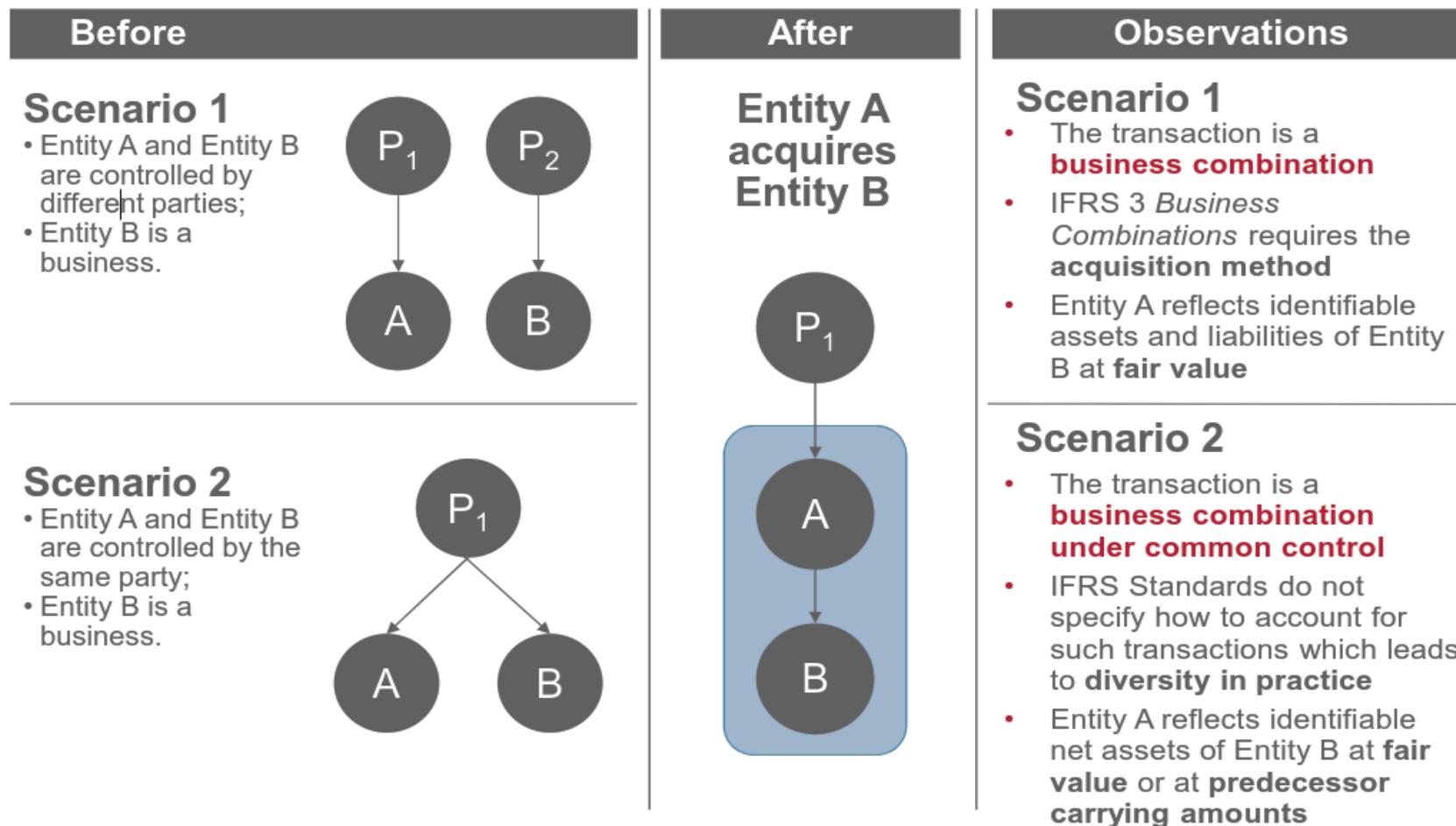


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Diese Sitzungsunterlage wird der Öffentlichkeit für die FA-Sitzung zur Verfügung gestellt, so dass dem Verlauf der Sitzung gefolgt werden kann. Die Unterlage gibt keine offiziellen Standpunkte der FA wieder. Die Standpunkte der FA werden in den Deutschen Rechnungslegungs Standards sowie in seinen Stellungnahmen (Comment Letters) ausgeführt.
Diese Unterlage wurde von einem Mitarbeiter des DRSC für die FA-Sitzung erstellt.

IFRS-FA – öffentliche SITZUNGSUNTERLAGE

Sitzung:	73. IFRS-FA / 01.03.2019 / 11:45 – 12:30 Uhr
TOP:	08 – Business Combinations under Common Control
Thema:	Überblick
Unterlage:	73_08a_IFRS-FA_BCUCC_Basis



Umfang des Forschungsprojekts



focuses on transfers of
Business
(as defined in IFRS 3)
under common control

includes **more**
transactions than
just **BCUCC**

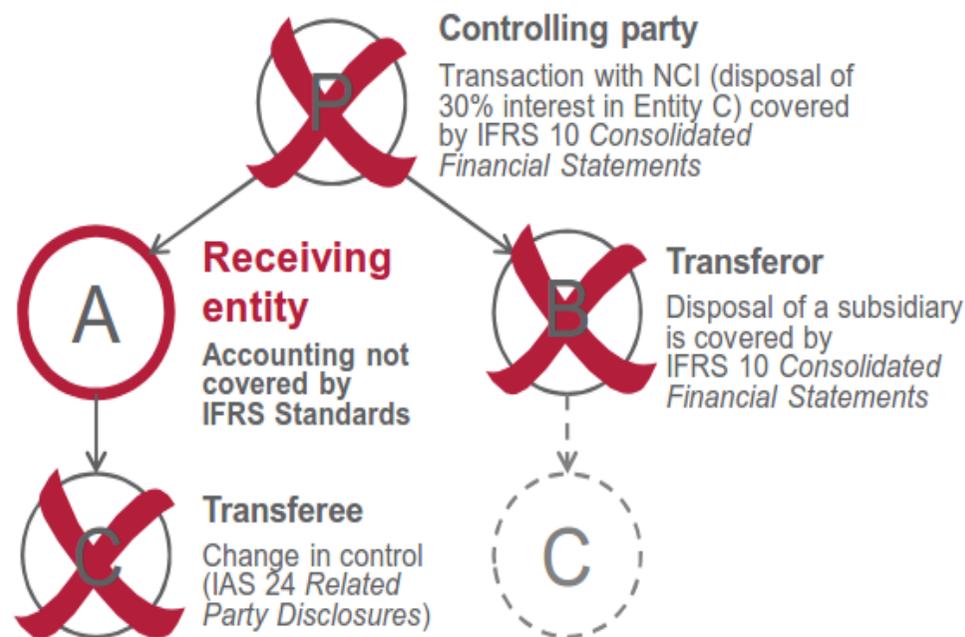
addresses financial
reporting by the
receiving entity

considers
**application
questions**

Bilanzierung beim empfangenden Unternehmen fraglich



- Entity A acquires Entity C from Entity B. Entities A, B and C are all controlled by Entity P. Entity C is a business.
- The project focuses on the information needs of the **primary users** of the **receiving entity's** financial statements.



Informationsbedürfnisse der primären Nutzer



Primary users of the receiving entity's financial statements

Non-controlling shareholders

Indefinite interest in the receiving entity.

Transaction may affect the value of their existing interest.

Exposed to residual equity risks.

Lenders and creditors

Finite interest in the receiving entity.

Transaction may affect the value of their existing interest.

Exposed to credit and liquidity risks.

Controlling party

Controls all combining entities before and after the transaction.

Does not solely rely on the receiving entity's financial statements to meet its information needs.

Prospective capital providers

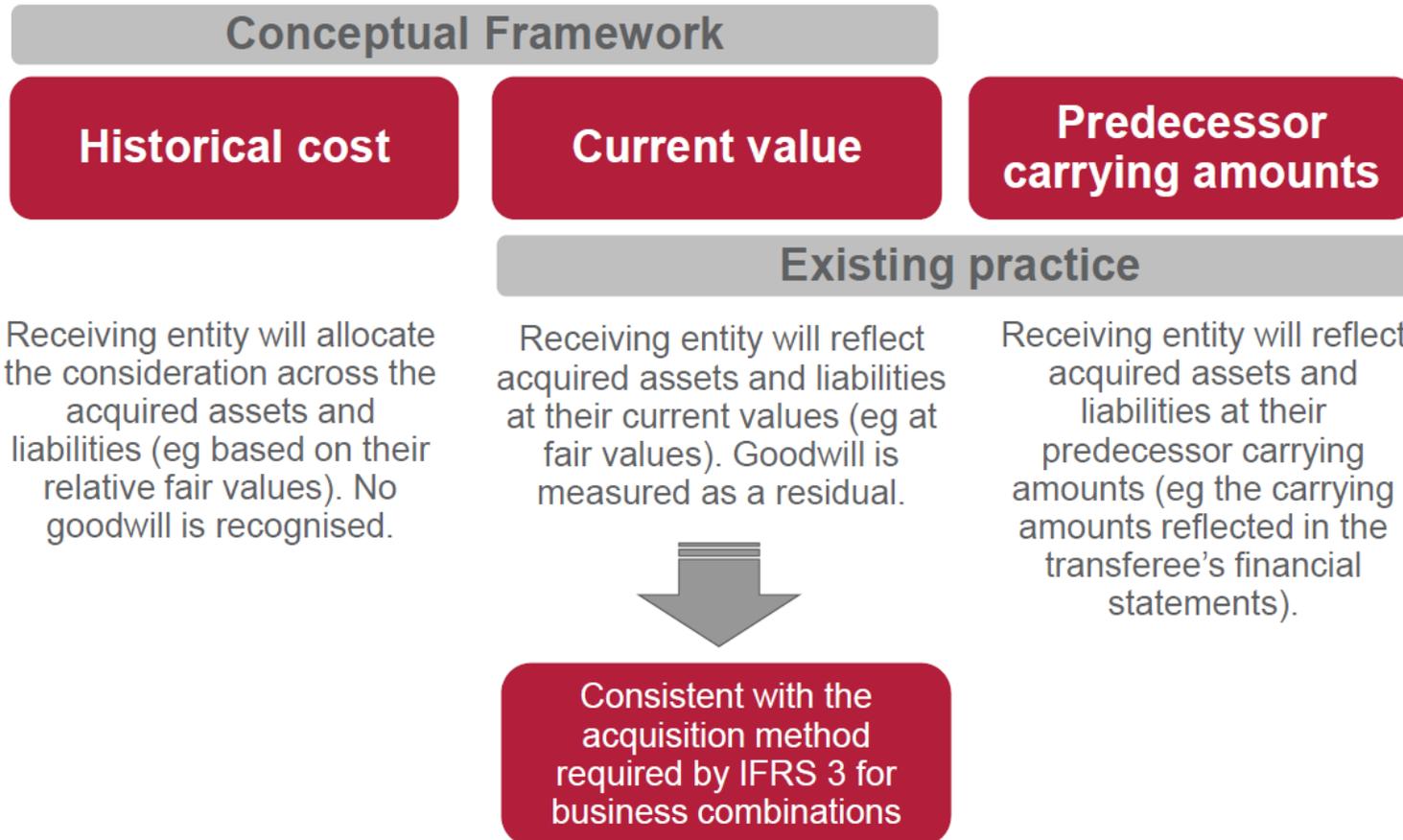
No existing interest in any of the combining entities at the time of the transaction.

Information needs and cost-benefit analysis can be different for different primary users

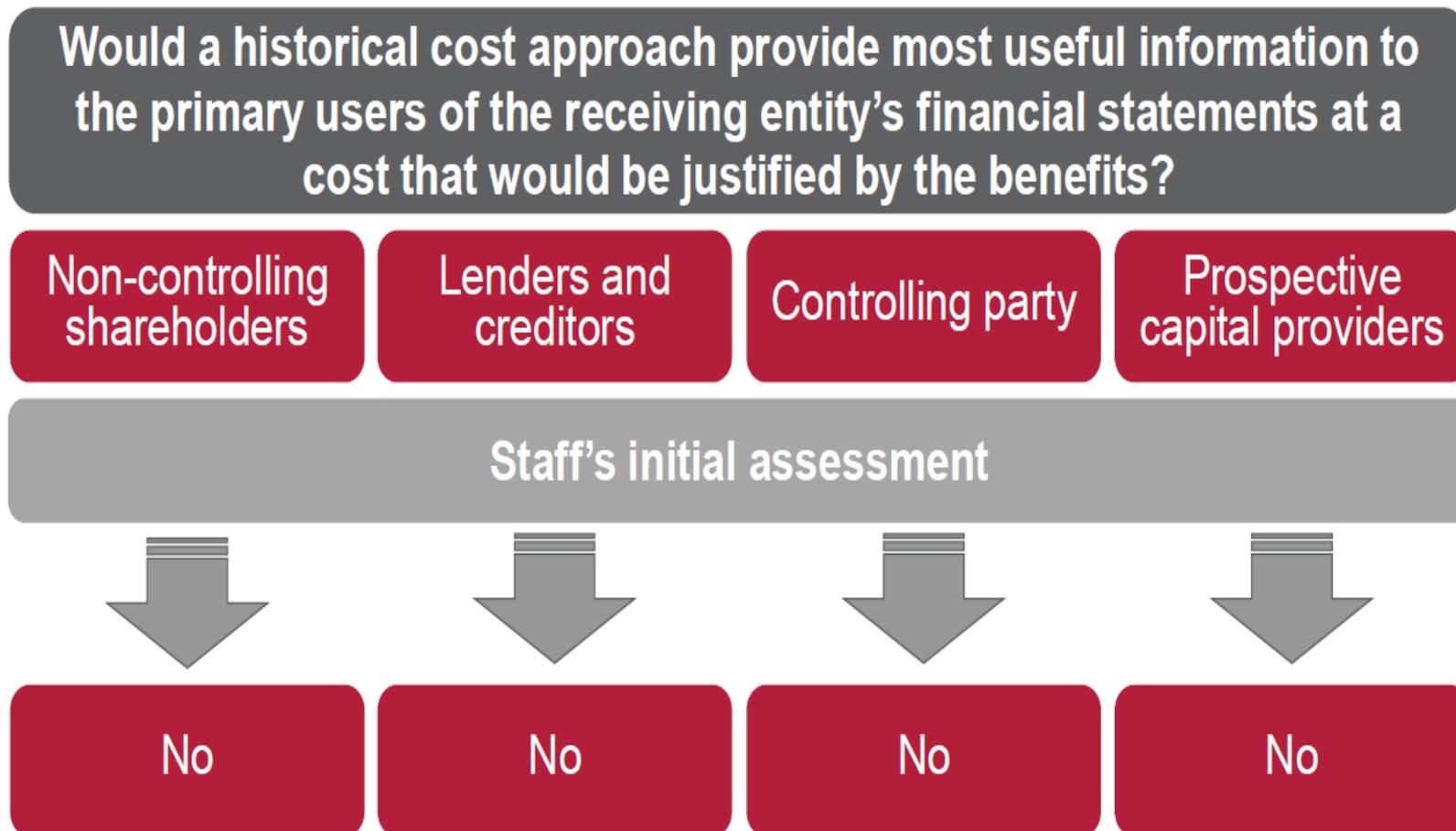
Mögliche Bilanzierungs-/Bewertungsmethoden (1/4)



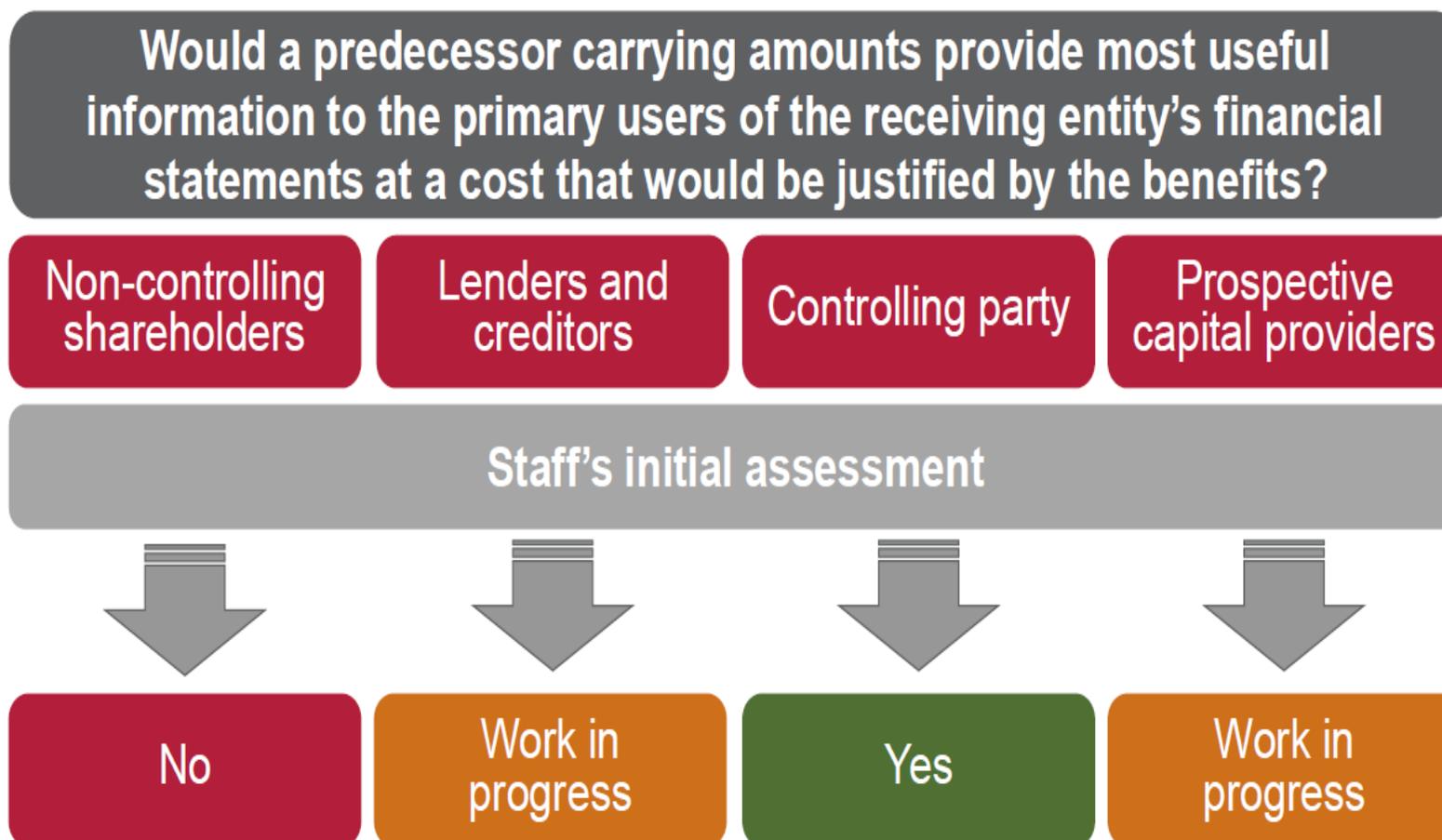
How should the receiving entity measure acquired assets and liabilities in a BCUCC?



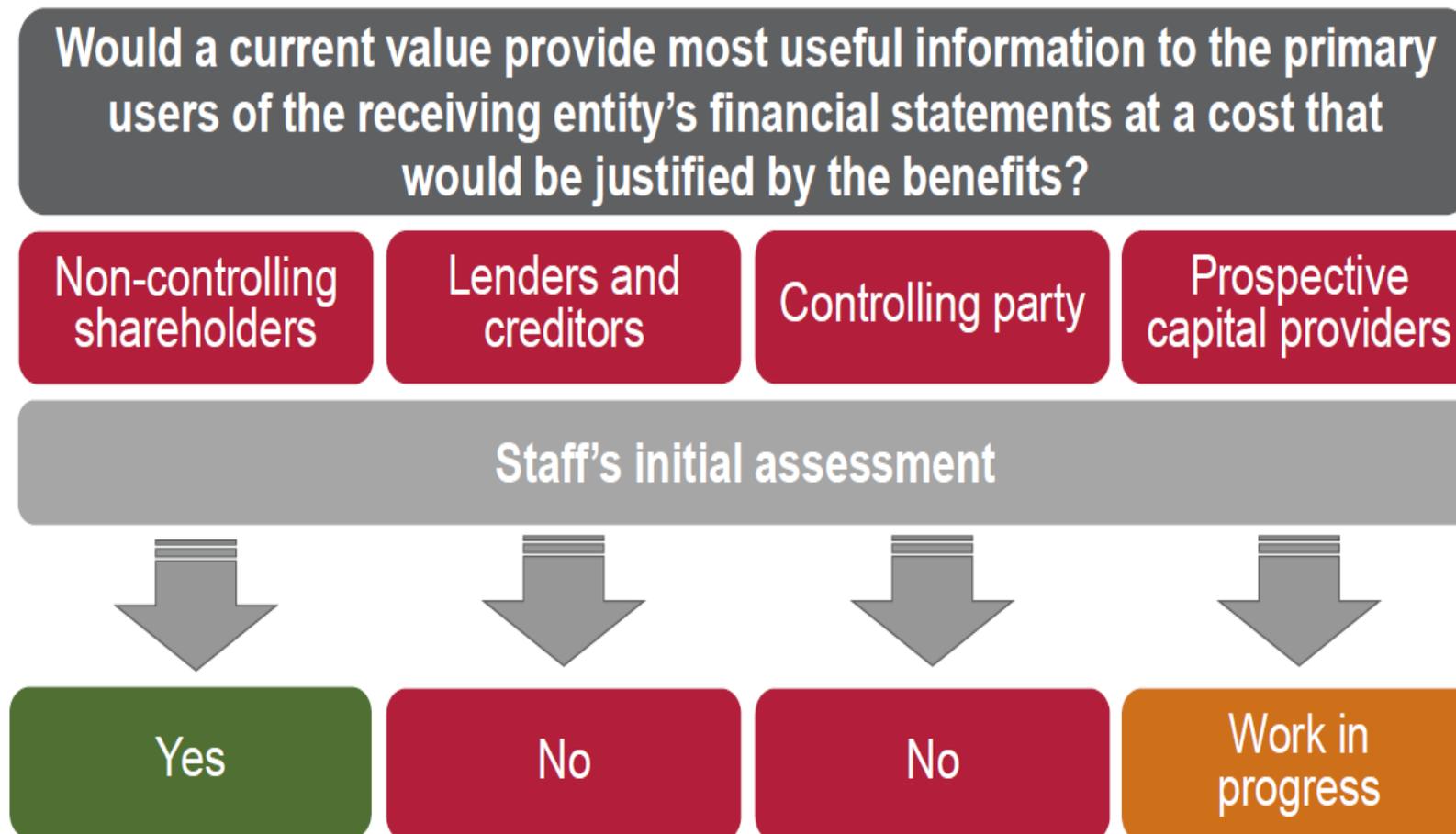
Mögliche Bilanzierungs-/Bewertungsmethoden (2/4)



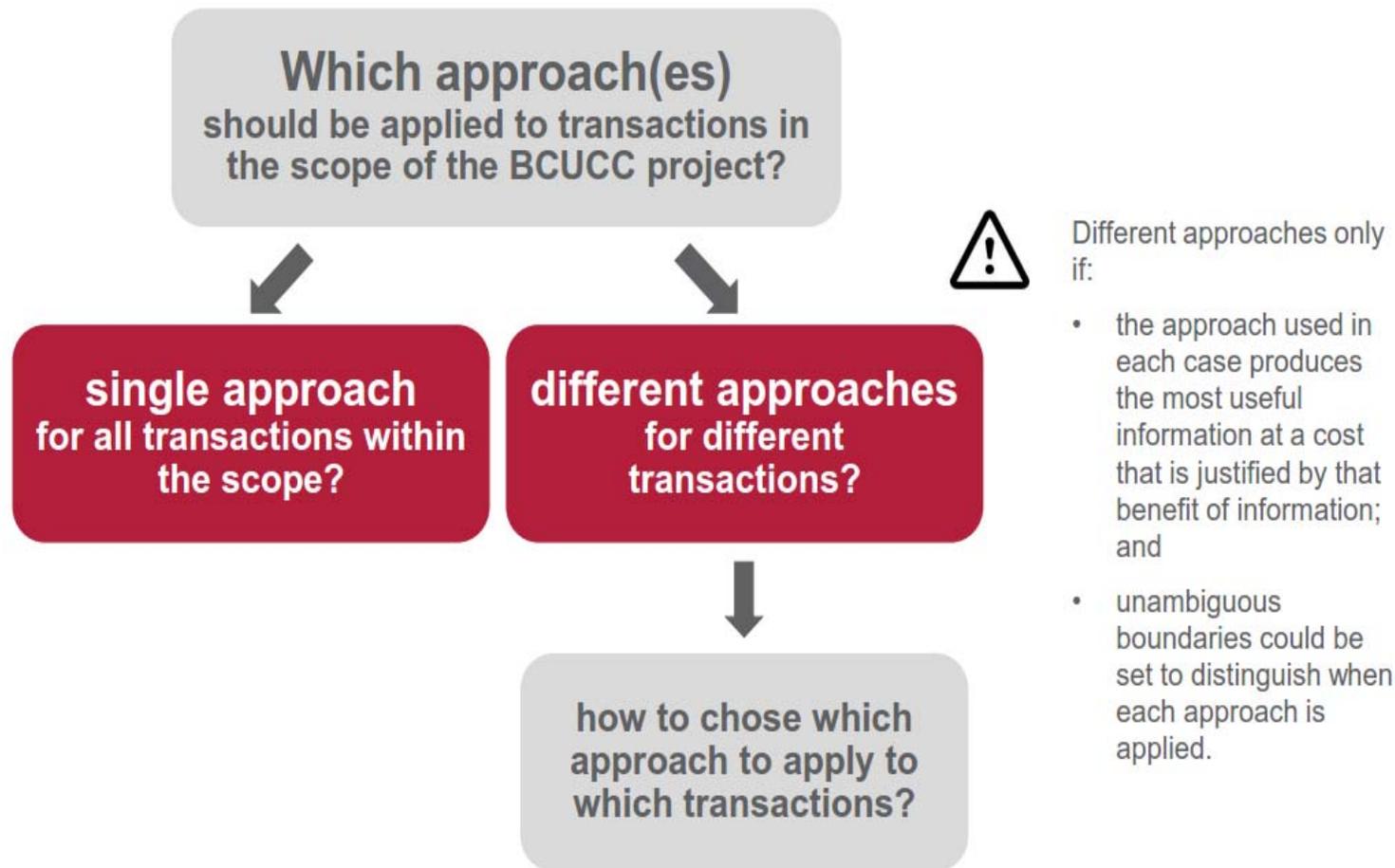
Mögliche Bilanzierungs-/Bewertungsmethoden (3/4)



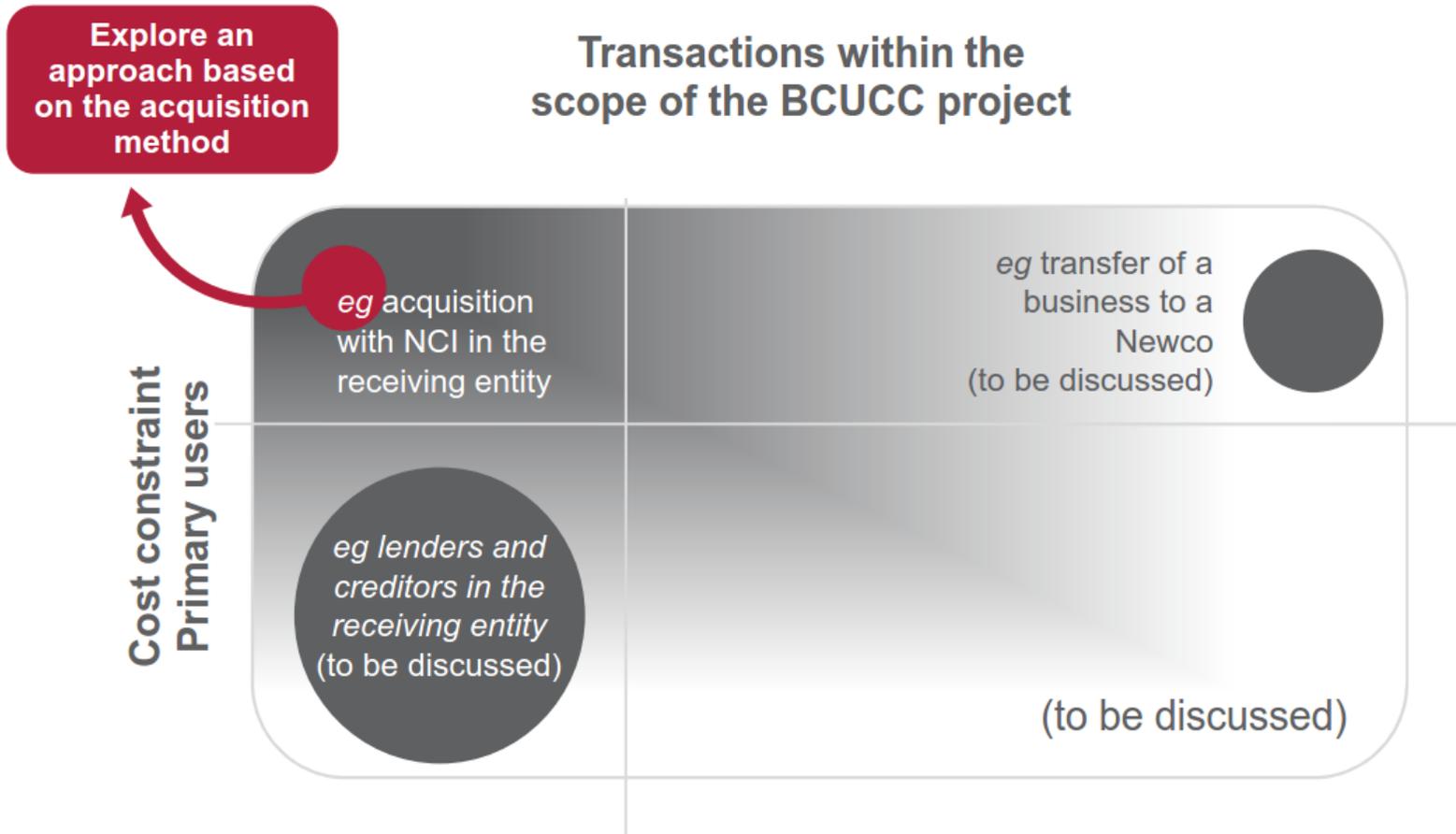
Mögliche Bilanzierungs-/Bewertungsmethoden (4/4)



Auswahl der geeigneten Methode(n)



Nächste Schritte



Work plan

ALL **RP** RESEARCH PROJECTS **SP** STANDARD-SETTING PROJECTS **MP** MAINTENANCE PROJECTS

Before the Board initiates a project to develop a new IFRS Standard, or make a major amendment to an IFRS Standard, it carries out a research programme to gather evidence about whether standard-setting is required. Read about the Board's [Research Programme](#). [Print this tab.](#)

Sort by 

Project	Next milestone	Expected date	Open for comment
RP Business Combinations under Common Control	Discussion Paper	H1 2020	