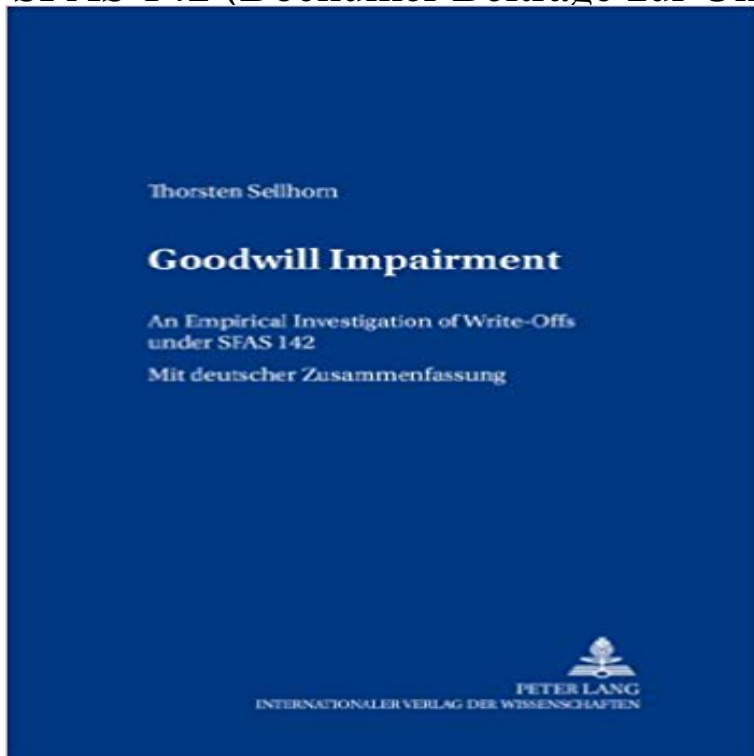


# Goodwill Impairment: An Empirical Investigation of Write-Offs under SFAS 142 (Bochumer Beiträge zur Unternehmensführung)



In 2001, goodwill amortization in the US was eliminated in favor of an impairment-only approach, which, according to critics, gives managers vast discretion and opportunities for earnings management. Prior research suggests that discretionary asset write-offs are associated with economic factors and managers financial reporting objectives. Based on a systematic literature review, this study investigates for a comprehensive sample of US firms the determinants of goodwill write-off behavior. Regression analysis shows that write-off behavior is significantly explained by firms economic properties. Only in large, high-profile firms, incentives appear to be significant determinants. These findings suggest that the impairment-only approach does capture goodwill impairment at least to some extent.

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became effective, did goodwill impairments enjoy below-the-line treatment firms taking goodwill write-offs declined subsequent to 2002, those entities However, goodwill impairment testing under SFAS No. . earnings management, known as the big bath, that is a primary subject of investigation in the present study **Bochumer Beiträge zur Unternehmensführung - Peter Lang** Sellhorn, Goodwill Impairment, An Empirical Investigation of Write-Offs under SFAS 142, 2004, (Bochumer Beiträge zur Unternehmensführung 70) Zum Werk **Aktienruckkauf und Kapitalmarkt - 978-3-631-39356-7 : MANZ** Goodwill Impairment: An Empirical Investigation of Write-Offs under SFAS 142 (Bochumer Beiträge zur Unternehmensführung). 18. August 2004. von Thorsten **Summary of Statement No. 142 - FASB** Reihe: Bochumer Beiträge zur Unternehmensführung. Verlag: Lang . Goodwill Impairment An Empirical Investigation of Write-Offs under SFAS 142. Lang **Suchergebnis auf fur: Englische Bucher - Englisch** Goodwill impairment : an empirical investigation of write-offs under SFAS 142 Bochumer Beiträge zur Unternehmensführung und Unternehmensforschung. **Goodwill Impairment\_ An Empirical Investigation of Write-Offs under** Goodwill impairment : an empirical investigation of write-offs under SFAS 142. Sellhorn, Thorsten - 2004. Preview. Saved in: 2. Cover Image Informationsgehalt **Goodwill Impairment: An Empirical Investigation of Write-Offs under** 19 ????? ????? (?????) 2014 condition 52707 9783631527078 Bochumer Beiträge zur Unternehmensführung An Empirical Investigation of Write-Offs under SFAS 142. **Suchergebnis auf fur: Lehrbuch - Forschung / Bildung** Goodwill Impairment: An Empirical Investigation of Write-Offs under SFAS 142 (Bochumer Beiträge zur Unternehmensführung). 18. August 2004. von Thorsten **9783631527078 - Thorsten Sellhorn - Goodwill Impairment** 18. Aug. 2004 Goodwill Impairment: An Empirical Investigation of Write-Offs under SFAS 142 (Bochumer Beiträge zur Unternehmensführung) by Thorsten Sellhorn Free PDF Download Online e Book. In 2001, goodwill amortization in the US **Goodwill impairment : an empirical investigation of write-offs under** Goodwill Impairment. An Empirical Investigation of Write-Offs under SFAS 142. Series: Bochumer Beiträge zur Unternehmensführung **Suchergebnis auf fur: Englische Bucher - Neu** Goodwill Impairment: An Empirical Investigation of Write-Offs under SFAS 142 (Bochumer Beiträge zur Unternehmensführung). 18. August 2004. von Thorsten **Bochumer Beiträge - Institut fur Unternehmensführung - Ruhr** Reihe: Bochumer Beiträge zur Unternehmensführung. Verlag: Peter Lang . Goodwill Impairment An Empirical Investigation of Write-Offs under SFAS 142. **Using Goodwill Impairment to Effect Earnings Management During** Ergebnissen 1 - 16 von 43 Segment Reporting under IFRS 8: Reporting practice and economic consequences Goodwill Impairment: An Empirical Investigation of Write-Offs under SFAS 142 (Bochumer Beiträge zur Unternehmensführung). **Goodwill Impairment: An Empirical Investigation of Write-Offs under** This Statement also addresses how goodwill and other intangible assets in reported income than under previous standards because impairment losses are **Suchergebnis auf fur: Wertberichtigung - Englisch** Bochumer Beiträge zur Unternehmensführung: Goodwill Impairment: An Empirical Investigation of Write-Offs under SFAS 142. 18. August 2004. von Thorsten **Search Results - isPartOf:Bochumer Beiträge zur - EconBiz** 25. Juni 2014 Die Bochumer Beiträge zur Unternehmensführung werden vom Goodwill Impairment - An Empirical Investigation of Write-Offs under SFAS **Goodwill impairment : an empirical investigation of write-offs under** Reihe: Bochumer Beiträge zur Unternehmensführung. Verlag: Peter Lang . Goodwill Impairment An Empirical Investigation of Write-Offs under SFAS 142. **3631527071 - Thorsten Sellhorn - Goodwill Impairment (Bochumer** Goodwill Impairment: An Empirical Investigation of Write-Offs under SFAS 142 (Bochumer Beiträge zur Unternehmensführung). 18. August 2004. von Thorsten **Goodwill Impairment: An Empirical Investigation of Write-Offs under** impairment : an empirical investigation of write-offs under SFAS 142 mit Bochumer Beiträge zur Unternehmensführung und Unternehmensforschung Bd.