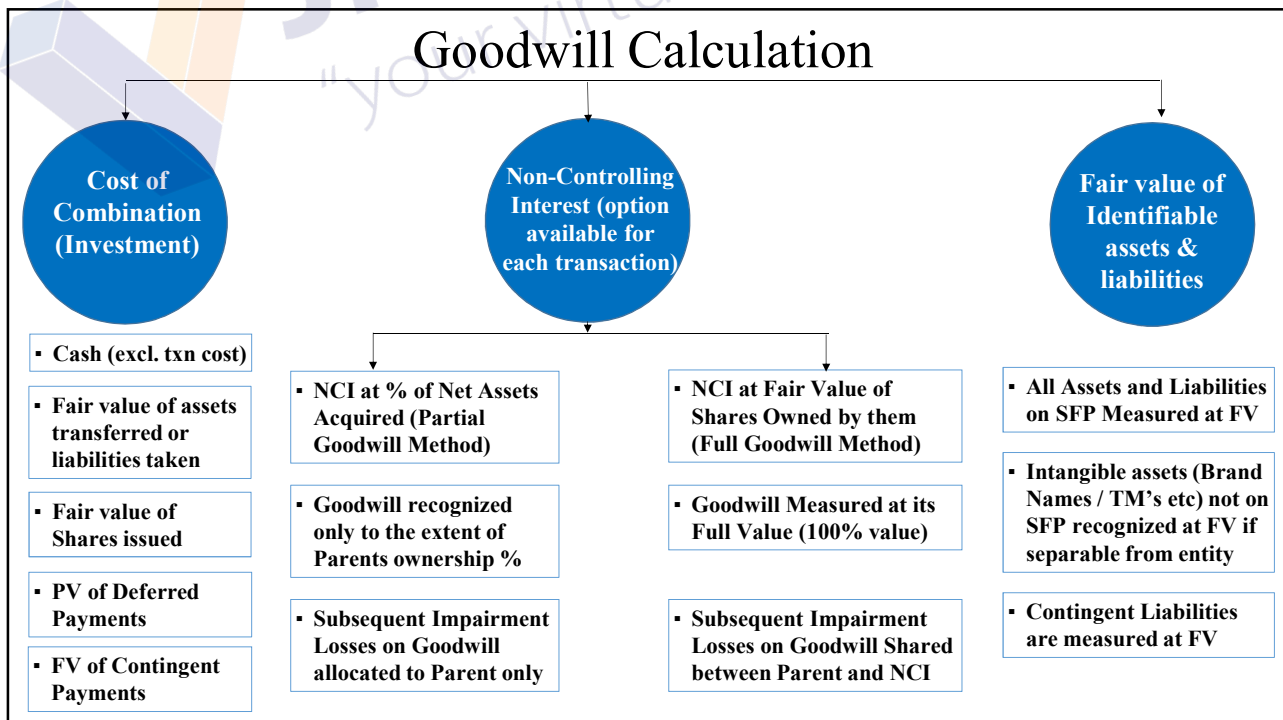
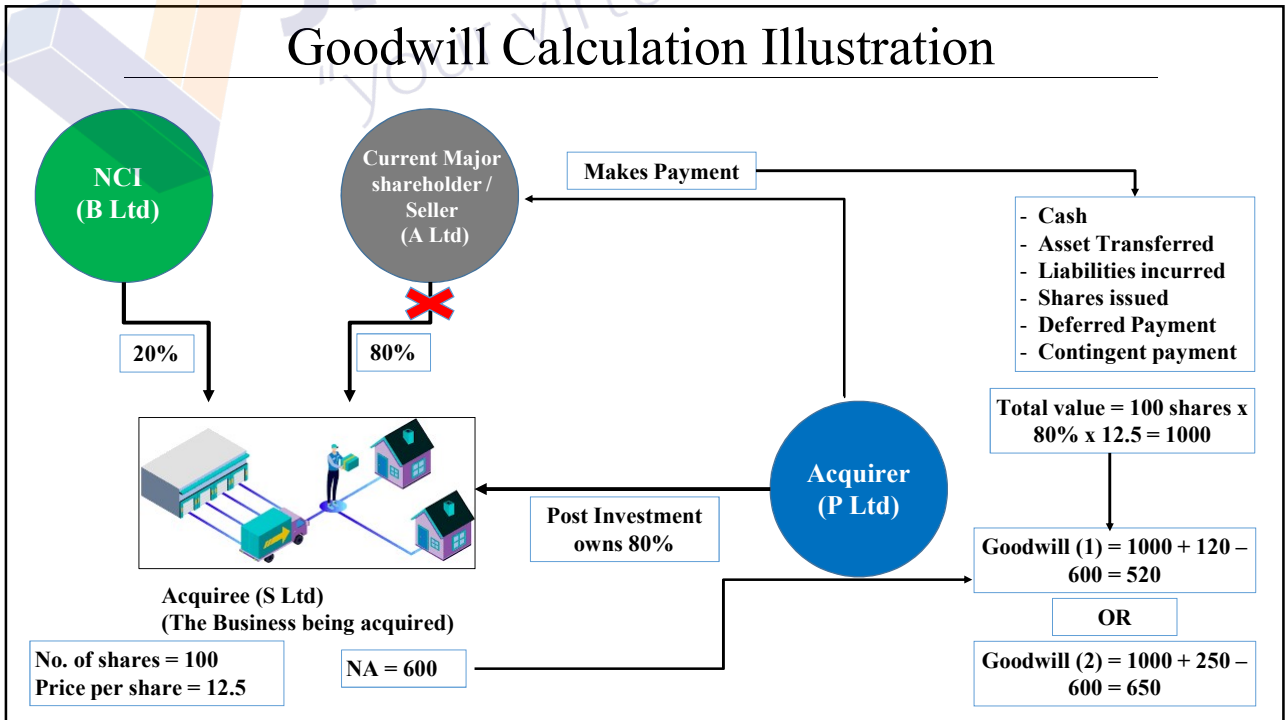
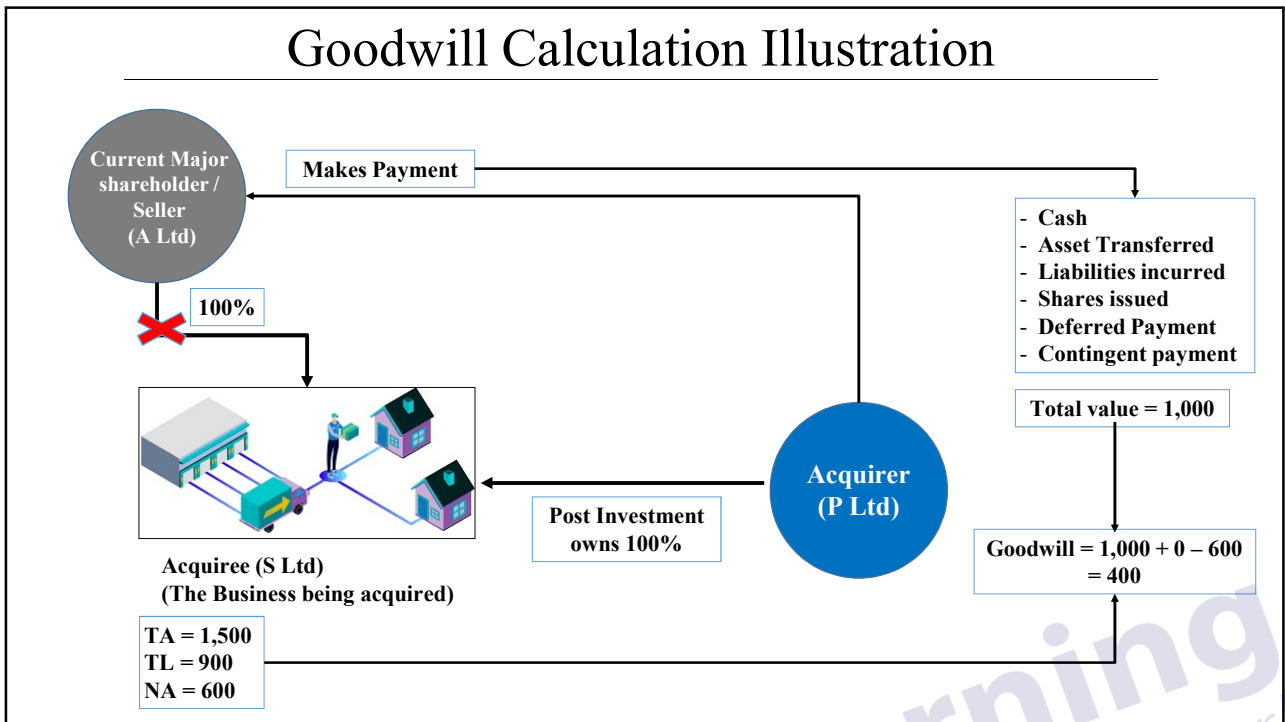


SLFRS 3 Business Combinations

**Chartered Accountancy
Strategic Level
Advanced Business Reporting (ABR)**

Imraz Iqbal
FCA, ACMA, MBA, ASA





Goodwill Calculation Illustration

PARTIAL Goodwill Method

Investment = 1,000

+

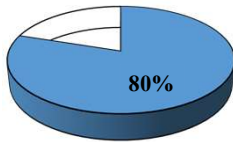
NCI = 600 x 20% = 120

(-)

NA = 600

=

Goodwill (1) = 1,000 + 120 - 600 = 520



FULL Goodwill Method

Investment = 1,000

+

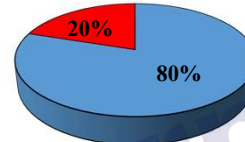
NCI = 100 shares x 20% x 12.5 = 250

(-)

NA = 600

=

Goodwill (2) = 1,000 + 250 - 600 = 650



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