

Viewpoint quick reference card

Tips on searching in Viewpoint

Apply multiple filters to narrow down the results

Number of search results

View 20 search results for title, date & content type. View 10 to also see an overview (abstract)

Preview the content for search results

Search terms suggested by a subject matter expert

Guidance suggested by a subject matter expert

Sort results by relevance, publication date, revised date or title

Suggested guidance is highlighted at the top of the search results

Coloured icons indicate who can access the content:

- Red icon indicates licensed content, which only licensed subscribers can access.
- Grey icon indicates 'premium' content, which anyone can access if they register for a free account.

Close 'Filter'

Go directly to the document

Preview the content side-by-side with search results

Filter

APPLY FILTER(S) CLEAR ALL

Category

Content type

Media type

Source

Type of GAAP

Type of GAAS

Entity type

Industry

Topic

1 Filter(s) Applied: Global

999 results were found for business combinations

View 10 20 Preview search results

Sort By: RELEVANCY

Relevancy

Publication date newest

Revised date newest

Title (a-z)

Title (z-a)

Suggested guidance

FAQ 29.35.1 – What other considerations can be used i...

GX IFRS Manual 29. Business...

IFRS 3 - Business combinations

GX IFRS 3, Business combinations

IFRS - 29 - Business combinations (IFRS

GX IFRS Manual 29. Bu

FAQ 29.35.1 – What other considerations can be used in identifying the acq

Reference to standard: IFRS 3 para B17 Reference to standing text: 29.35 Industry: Some circumstances can complicate the identification of the acquirer. For example: Acquisitions involving entities with ordinary (common) shareholders: The effect of c

GX IFRS Manual 29. Business combinations

31 Dec 2020

Go to content Preview

FAQ 29.68.1 – What should a company consider when measuring contingent consideratio...

Reference to standard: IAS 32 para 39 Reference to standing text: 29.68 Industry: Measuring contingent consideration at fair value at the acquisition date could be complicated, depending on the facts. Entities will need to consider the key inputs of

GX IFRS Manual 29. Business combinations

31 Dec 2020

Disposals – seller accounting for contingent consideration (pharmaceutical and life scienc...

Contingent consideration arrangements in acquisitions and disposals are common within the pharmaceutical and life sciences industry as they can be a convenient way of validating a company's value as well as sharing economic risk between the buyer and

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Key navigation functionality

View menu of whole site (points to the hamburger menu icon)

Clickable breadcrumb (points to the breadcrumb trail: IFRS > 03 - Accounting policies, accounting estimates and errors (IAS 8))

Table of contents – Navigate within that section (points to the table of contents on the left)

Minimise or extend rail (points to the expand/collapse icons on the table of contents)

Side-by-side view - hover over links to view linked content in same screen (points to the 'Go to content' and 'Side-by-side view' buttons)

Orange text are clickable links (points to orange text in the table of contents)

View sitemap of whole site (points to the 'Sitemap' link in the footer)

Access help materials (points to the 'Help' link in the footer)

Go to previous page (points to the 'Prev' navigation button)

Go to next page (points to the 'Next' navigation button)

Access 'My favourites' list (points to the star icon in the top right)

Switch territory (points to the 'GX \ EN' dropdown menu)

Icons:

- ☆ Bookmark favourite content
- ⇒ Join view – View whole sections in one screen
- ✉ Email Subject matter experts
- 🔍 Search within a Section
- 🔗 Share page via email, LinkedIn or Twitter
- 🔗 Copy link
- 🖨️ Print

Sales of loans and other amortised cost assets (Red icon)

FAQ 42.41.1 – Assessing SPPI for sustainability linked loans or loans with 'green...' (Grey icon)

Content access levels in our 'Home' and 'Landing' pages are differentiated by icons:

- Red for licenced content
- Grey for content requiring free registration

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Key terms to help you get used to Viewpoint

Suggested for you

These suggestions will be prioritised based on the settings in your profile (click on your name at the top right to change your profile).

Trending

Most popular content.

News items

Most recent, relevant, external feeds (for example, from IASB, ESMA).

Side-by-side view

View two documents in one screen for easy cross-reference.

PwC Insights

These are links to our most current content on PwC.com.

SME contact

The 'Subject matter expert' who can be contacted via the email icon.

Helpful links

These are generic pieces of content and can also be links to content outside of Viewpoint.

What's new?

All recently published content.