

1	Introduction.....	1
1.1	Research questions and objectives	1
1.2	Scientific positioning	7
1.3	Outline of the study.....	9
2	Conceptual foundation	12
2.1	Characteristics of BCUCC.....	12
2.2	Motives for BCUCC	17
2.3	Structuring of BCUCC	19
2.4	Accounting for BCUCC.....	23
2.5	Summary.....	43
3	State of research.....	46
3.1	Research on BCUCC.....	46
3.2	Research on business combinations between third parties	55
3.3	Summary and research gap	65
4	Theory and hypotheses development	68
4.1	Theoretical foundation	68
4.2	Hypotheses development	79
5	BCUCC accounting and disclosure practice.....	95
5.1	Research design.....	95
5.2	Results	107
5.3	Discussion	140
6	Determinants of BCUCC accounting method choices	146
6.1	Research design.....	146
6.2	Results	154
6.3	Discussion	173
7	Earnings quality of BCUCC accounting methods.....	180
7.1	Research design.....	180
7.2	Results	190
7.3	Discussion	209

8	Conclusions.....	214
8.1	Main findings and implications	214
8.2	Limitations and outlook	221

List of figures	XV
List of tables.....	XVII
List of abbreviations	XXI
List of symbols	XXVII
1 Introduction.....	1
1.1 Research questions and objectives	1
1.2 Scientific positioning	7
1.3 Outline of the study.....	9
2 Conceptual foundation	12
2.1 Characteristics of BCUCC.....	12
2.1.1 BCUCC according to IFRS 3.2(c)	12
2.1.2 BCUCC as a related party transaction according to IAS 24	14
2.1.3 Corporate reorganizations and BCUCC	16
2.2 Motives for BCUCC	17
2.3 Structuring of BCUCC	19
2.4 Accounting for BCUCC.....	23
2.4.1 Objective and users of consolidated and subgroup financial statements	24
2.4.2 Accounting method	26
2.4.2.1 Application of IAS 8.....	26
2.4.2.2 Acquisition method.....	28
2.4.2.3 Book value method.....	34
2.4.2.4 Further approaches	36
2.4.3 Disclosures about BCUCC	38
2.4.4 IASB project for BCUCC accounting.....	40
2.5 Summary	43
3 State of research.....	46
3.1 Research on BCUCC.....	46
3.1.1 Normative research	46
3.1.2 Empirical research.....	49

3.2	Research on business combinations between third parties	55
3.2.1	Determinants of accounting method choices	55
3.2.2	Earnings quality	61
3.3	Summary and research gap	65
4	Theory and hypotheses development	68
4.1	Theoretical foundation	68
4.1.1	Agency theory	68
4.1.2	Positive accounting theory	72
4.1.3	Stakeholder theory	74
4.1.4	Institutional theory	76
4.1.5	Theoretical framework	78
4.2	Hypotheses development	79
4.2.1	BCUCC disclosures	79
4.2.2	Determinants of BCUCC accounting method choices	80
4.2.3	Earnings quality of BCUCC accounting methods	90
4.2.4	Summary of hypotheses	92
5	BCUCC accounting and disclosure practice	95
5.1	Research design	95
5.1.1	Content analysis	95
5.1.1.1	Fundamentals	95
5.1.1.2	Development of the disclosure index	96
5.1.1.3	Weighting of the disclosure index	98
5.1.2	Sample	100
5.2	Results	107
5.2.1	Presentation and quantity of BCUCC disclosures	107
5.2.2	Disclosure score	111
5.2.3	Information about the business combination	114
5.2.4	Accounting treatment	124
5.3	Discussion	140
6	Determinants of BCUCC accounting method choices	146
6.1	Research design	146
6.1.1	Logistic regression model	146

6.1.2	Variables	149
6.1.3	Sample adjustments	153
6.2	Results	154
6.2.1	Descriptive statistics.....	154
6.2.2	Correlation analysis.....	159
6.2.3	Multivariate analyses.....	162
6.2.4	Sensitivity analyses and robustness tests	169
6.3	Discussion	173
7	Earnings quality of BCUCC accounting methods.....	180
7.1	Research design.....	180
7.1.1	OLS regression model.....	180
7.1.2	Variables	182
7.1.3	Sample adjustments	190
7.2	Results	190
7.2.1	Descriptive statistics.....	190
7.2.2	Correlation analysis.....	196
7.2.3	Multivariate analyses.....	198
7.2.4	Sensitivity analyses and robustness tests	203
7.3	Discussion	209
8	Conclusions.....	214
8.1	Main findings and implications	214
8.2	Limitations and outlook	221
	Appendix	225
	List of cited annual reports.....	233
	List of cited laws, regulations, standards, and guidance materials	235
	Bibliography.....	237