

Explaining goodwill write-off decisions under IAS 36
for capital market-implied triggering events

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Table of contents

1	Introduction.....	1
1.1	Research motivation	1
1.2	Research questions.....	4
1.3	Research structure.....	11
2	The concept of goodwill in economic theory.....	14
2.1	Context-dependent definition of goodwill	14
2.2	Going concern (or internally generated goodwill)	16
2.3	Acquired goodwill	46
3	Goodwill treatment and impairment-only approach under IFRS.....	80
3.1	Relevance of IFRS 3 for generating acquired goodwill.....	83
3.2	Recognition possibilities of other intangible assets apart from goodwill in business combinations according to IAS 38	95
3.3	Procedure for goodwill impairment testing under IAS 36	102
4	Implications of reporting flexibility in the impairment-only approach ..	118
4.1	Possible relationships between reporting flexibility and managing goodwill write-offs	119
4.2	Timely goodwill impairment recognition and its impact on the quality of financial reporting	120
4.3	Reporting flexibility and its impact on the enforceability of the impairment-only approach.....	122
4.4	Areas of reporting flexibility in the impairment-only approach	125
5	Theoretical concepts helping to understand goodwill write-off decisions	142
5.1	Private information on changes of a firm's future financial performance	143
5.2	Agency theory.....	146

6 Literature review on research findings that can be linked to goodwill write-off decision making 153

6.1 Timing of goodwill write-offs 154

6.2 Economic consequences of goodwill write-offs 160

6.3 Personal incentives of managers influencing goodwill write-off decisions 179

6.4 Summary of literature review and observable research gaps..... 201

7 Research design and research methodology 205

7.1 Hypotheses formulation..... 205

7.2 Model design 235

7.3 Sample selection 257

8 Results 265

8.1 Sample description..... 265

8.2 Univariate analysis of goodwill write-off and non-write-off firms..... 273

8.3 Pearson correlations between explanatory variables..... 307

8.4 Multivariate regression results..... 310

8.5 Summary of research findings and their implications 363

Appendix 372

Table of contents

Preface I

Table of contents..... IV

List of figures XIII

List of tables..... XVI

List of abbreviations..... XVIII

List of symbols XXIII

Executive summary XVI

Zusammenfassung XVIII

1 Introduction..... 1

 1.1 Research motivation 1

 1.2 Research questions..... 4

 1.2.1 Disclosure of private information on changes in a firm's
 future financial performance..... 5

 1.2.2 Incentives predicted by agency theory..... 7

 1.2.3 Reporting flexibility of IAS 36..... 9

 1.3 Research structure..... 11

2 The concept of goodwill in economic theory 14

 2.1 Context-dependent definition of goodwill 14

 2.2 Going concern (or internally generated goodwill) 16

 2.2.1 Goodwill as the result of a firm's excess earnings..... 17

 2.2.2 Goodwill as the result of investment and strategic
 management decisions 22

 2.2.3 Goodwill as the result of intellectual capital..... 39

 2.3 Acquired goodwill 46

 2.3.1 Top-down and bottom-up approaches in understanding
 goodwill 46

2.3.2	Components of goodwill from an acquirer's point of view	47
2.3.2.1	Goodwill components according to Wöhe (1980)	47
2.3.2.2	Goodwill components according to Johnson and Petrone (1998)	50
2.3.2.3	Goodwill components according to Sellhorn (2000)	57
2.3.2.4	Value drivers of acquired goodwill.....	62
2.3.2.4.1	Value of synergies.....	62
2.3.2.4.2	Value of control	69
2.3.2.4.3	Value of restructuring possibilities	73
3	Goodwill treatment and impairment-only approach under IFRS.....	80
3.1	Relevance of IFRS 3 for generating acquired goodwill.....	83
3.1.1	Definition of a business combination	84
3.1.2	Acquisition method.....	84
3.1.2.1	Identifying the acquirer and determining the acquisition date	85
3.1.2.2	Recognizing assets acquired and liabilities assumed	86
3.1.2.3	Measuring assets acquired and liabilities assumed	87
3.1.2.4	Recognizing and measuring goodwill.....	88
3.1.3	Disclosures	89
3.1.4	Typical impacts on financial statements in a purchase price allocation	91
3.2	Recognition possibilities of other intangible assets apart from goodwill in business combinations according to IAS 38.....	95
3.2.1	Definition of an intangible asset	98
3.2.2	Recognition and measurement.....	100

3.3	Procedure for goodwill impairment testing under IAS 36	102
3.3.1	Frequency of impairment testing and indicators of impairment.....	104
3.3.2	Cash generating units as valuation objects in goodwill impairment testing	107
3.3.3	Measuring the carrying amount of a CGU.....	108
3.3.4	Measuring the recoverable amount of a CGU	110
	3.3.4.1 Fair value less costs of disposal	110
	3.3.4.2 Value in use	112
3.3.5	Disclosures	116
4	Implications of reporting flexibility in the impairment-only approach ..	118
4.1	Possible relationships between reporting flexibility and managing goodwill write-offs	119
4.2	Timely goodwill impairment recognition and its impact on the quality of financial reporting	120
4.3	Reporting flexibility and its impact on the enforcability of the impairment-only approach.....	122
4.4	Areas of reporting flexibility in the impairment-only approach	125
	4.4.1 Cash generating units' construction and goodwill allocation	126
	4.4.2 Valuation parameters to determine recoverable amount.....	132
	4.4.2.1 Cash flow forecasts	134
	4.4.2.2 Discount rates	138
5	Theoretical concepts helping to understand goodwill write-off decisions	142
5.1	Private information on changes of a firm's future financial performance	143
5.2	Agency theory.....	146
	5.2.1 Contract incentives	147
	5.2.2 Reputational concerns.....	149

5.2.3	Valuation concerns	151
6	Literature review on research findings that can be linked to goodwill write-off decision making	153
6.1	Timing of goodwill write-offs	154
6.2	Economic consequences of goodwill write-offs	160
6.2.1	Stock market reactions to goodwill write-offs.....	168
6.2.2	Debt contract consequences from goodwill write-offs	173
6.3	Personal incentives of managers influencing goodwill write-off decisions	179
6.3.1	Top management changes and goodwill write-off decisions	180
6.3.2	Goodwill write-off decisions over the regular tenure of senior executives.....	185
6.3.3	Insider trading of senior management teams prior to goodwill write-offs	199
6.4	Summary of literature review and observable research gaps.....	201
7	Research design and research methodology	205
7.1	Hypotheses formulation.....	205
7.1.1	Relationship between private information on the firm's future financial performance and goodwill write-off decisions	206
7.1.2	Impact of incentives predicted by agency theory on goodwill write-off decisions	215
7.1.3	Impact of goodwill reporting flexibility on goodwill write-off decisions	225
7.2	Model design	235
7.2.1	Regression model	235
7.2.2	Variables definition	237
7.2.2.1	Dependent variable: Goodwill write-off and non-write-off decision.....	237

7.2.2.2	Independent variables	237
7.2.2.2.1	Private information on a firm's future financial performance	237
7.2.2.2.2	Incentives predicted by agency theory	240
7.2.2.2.3	Goodwill reporting flexibility	243
7.2.2.2.4	Other, control variables.....	247
7.2.3	Expected signs of explanatory variables in the regressions..	253
7.3	Sample selection	257
7.3.1	Sample selection based on capital market-implied triggering events	257
7.3.1.1	Observable market valuation gaps as a strong sign for an economically impaired goodwill.....	258
7.3.2	Sample selection methodology	262
8	Results.....	265
8.1	Sample description.....	265
8.1.1	General information.....	265
8.1.2	Financial information.....	267
8.1.3	Goodwill write-off and non-write-off decisions	271
8.2	Univariate analysis of goodwill write-off and non-write-off firms.....	273
8.2.1	Financial characteristics.....	274
8.2.1.1	Goodwill	274
8.2.1.2	Size and valuation.....	275
8.2.1.3	Historical financial performance.....	276
8.2.2	Private information on changes of the firms' future financial performance	282
8.2.2.1	Private information proxied by future stock returns and changes in accounting earnings.....	282
8.2.2.2	Private information proxied by share buybacks and changes in CEO share ownership.....	284

- 8.2.3 Incentives predicted by agency theory..... 288
 - 8.2.3.1 Capital structure and the cost of borrowing 288
 - 8.2.3.2 CEO tenure 289
 - 8.2.3.3 CEO compensation and share ownership..... 290
- 8.2.4 Goodwill reporting flexibility 295
 - 8.2.4.1 Goodwill allocation to reporting segments 295
 - 8.2.4.2 CGU or reporting segments changes 302
 - 8.2.4.3 Subsequent valuation 303
- 8.3 Pearson correlations between explanatory variables..... 307
- 8.4 Multivariate regression results..... 310
 - 8.4.1 Multivariate results on the basis of the baseline regressions 312
 - 8.4.1.1 Private information variables..... 312
 - 8.4.1.2 Incentives predicted by agency theory..... 323
 - 8.4.1.3 Goodwill reporting flexibility variables..... 333
 - 8.4.2 Sensitivities of the baseline regressions regarding goodwill reporting flexibility..... 335
 - 8.4.2.1 Sensitivities on goodwill reporting flexibility 335
 - 8.4.3 Explanatory power of baseline regressions..... 344
 - 8.4.4 Multivariate results on the basis of subsamples..... 344
 - 8.4.4.1 Private information variables..... 346
 - 8.4.4.2 Incentives predicted by agency theory..... 351
 - 8.4.5 Explanatory power of the regressions based on subsamples..... 360
 - 8.4.6 Limitations of research findings 361
- 8.5 Summary of research findings and their implications 363
 - 8.5.1 Goodwill write-off decisions and private information on firms' future financial performance 365

8.5.2	Goodwill write-off decisions and agency theory-based incentives	367
8.5.3	Goodwill write-off decisions and goodwill reporting flexibility	369
Appendix		372
Appendix I: List of sample firms.....		373
Appendix II: Multicollinearity diagnostics in baseline regressions and regressions on the basis of subsamples		378
Appendix III: Bibliography		380