

Manfaat kandungan informasi amortisasi goodwill dalam laporan keuangan

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Abstrak

Indonesian GAAP No.22 Accounting for Business Combinations requires that goodwill arises from acquisition should be amortized over its economic life for 5 year', or can be extended for maximum 20 years (if there is any proper reason. Meanwhile, Statement of Financial Accounting Standard (SFAS) No. 142 Goodwill and Other Intangible Assets and International Financial Reporting Standards (IFRS) No.3 Business Combinations had changed the requirement of accounting treatment for goodwill. They require that goodwill should not be amortized, but is subject to impairment test periodically. The reasons of this treatment are that the economic life of goodwill cannot be reliably estimated and its pattern for decrease in value changes overtime. This research is intended to examine the implication of goodwill amortization on investors decisions in all industries in general and in manufacturing industry in particular, in Indonesia. This is achieved by comparing the ability of earnings after amortization before extraordinary items, earnings before amortization and extraordinary items, and cash flow from operation in explaining market-adjusted return. The result shows that goodwill amortization only contribute minor impact to the market-adjusted return, which agrees the prior researches conclusions.