Goodwill represents the premium price paid for the acquisition related with the assets acquired's fair value. It can be assumed that it is an accounting item as another, but the controversy that revolves around it, has originated controversies and unfinished debates.

The goal focuses on the understanding of the origin of the goodwill, its classifications as an intangible asset, its subsequent accounting treatment and the variety account effects.

This work analyzes the possible reasons that have motivated the fluctuations of the regulations that revolve around this line in the different countries over time, being aware that this process is far from being closed. One of the reasons that explain this situation is the pressure exerted by big companies with the objective of harmonizing accounting treatments and the consequent action that have been followed by regulatory agencies in meeting their interests. The work concludes with a comparative analysis, in order to understand how much it affects the income statement the application of one or another regulation.

Materiales o Palabras clave (máximo 5)

Goodwill, fair value, variety account, accounting treatment.