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Goodwill and value creation of acquisitions

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Goodwill and value creation of acquisitions

Voor mijn ouders

Voor Peter, Emma en Siebren

Goodwill and value creation of acquisitions

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List of Abbreviations

AeA	American Electronics Association
APB	Accounting Principles Board
AMEX	American Stock Exchange
CEO	Chief Executive Officer
CRSP	Center for Research in Security Prices
FASB	Financial Accounting Standards Board
GAAP	Generally Accepted Accounting Principles
IAS	International Accounting Standards
IASB	International Accounting Standards Board
IFRS	International Financial Reporting Standards
IPRD	In-Process Research and Development
NASDAQ	National Association of Securities Dealers Automated Quotation system
NYSE	New York Stock Exchange
OLS	Ordinary Least Squares
PPE	Property, Plant and Equipment
R	Revised
SDC	Securities Data Company
SEC	United States Securities and Exchange Commission
SFAS	Statement of Financial Accounting Standards
SIC	Standard Industrial Classification
US	United States of America
US GAAP	United States Generally Accepted Accounting Principles

