Merger and Acquisition Accounting Impacts and Processes

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London (UK)

UK Traininig
PARTNER



Merger and Acquisition Accounting Impacts and Processes

Ref: 20220805_164555 Location: London (UK) Fees: 5400 GBP

Course Description

This intensive 1-week course explores the accounting and financial reporting implications of mergers and acquisitions. Participants will gain a comprehensive understanding of M&A accounting processes, from initial valuation through post-acquisition integration. The course covers key topics including purchase price allocation, goodwill recognition, intangible asset valuation, and financial statement impacts.

Learning Objectives

- Understand the accounting framework and standards governing business combinations
- Apply valuation techniques for assets, liabilities, and consideration transferred
- Perform purchase price allocation and account for goodwill and intangibles
- Prepare consolidated financial statements and required disclosures
- Analyze the financial statement impacts of different transaction structures
- Navigate complex accounting issues in M&A deals

Course Modules

Day 1: M&A Accounting Fundamentals

- Overview of M&A accounting standards IFRS 3, ASC 805
- Identifying the acquirer and determining the acquisition date
- Measuring and recognizing consideration transferred
- Accounting for contingent consideration
- Step acquisitions and previously held equity interests

Day 2: Valuation and Fair Value Concepts

- Fair value measurement principles in M&A
- Valuation approaches for tangible and intangible assets
- Valuing liabilities and contingencies
- Deferred tax considerations in business combinations
- Case study: Applying fair value concepts



Day 3: Purchase Price Allocation

- Identifying and measuring acquired assets and assumed liabilities
- Recognizing and measuring goodwill or bargain purchase gain
- Accounting for assembled workforce and non-compete agreements
- Valuation and useful lives of intangible assets
- PPA case study and practical exercises

Day 4: Post-Acquisition Accounting

- Subsequent measurement of assets and liabilities
- Goodwill impairment testing
- Accounting for measurement period adjustments
- Integration and restructuring costs
- Preparing consolidated financial statements

Day 5: Advanced Topics and Financial Reporting

- Accounting for different transaction structures asset vs. stock deals
- Pushdown accounting
- Reverse acquisitions
- Financial statement presentation and disclosures
- Analyzing M&A accounting impacts on financial metrics

Practical Wins for Participants

- Ability to navigate complex accounting issues in M&A transactions
- Skills to perform purchase price allocation and value intangible assets
- Knowledge to prepare consolidated financial statements and required disclosures
- Insights to analyze the financial statement impacts of M&A deals

