

Merger and Acquisition Accounting Impacts and Processes

11 – 15 January 2027
Amsterdam (Netherlands)

UK Training

PARTNER

A photograph of chess pieces on a checkered board. In the foreground, a large gold king piece stands prominently on a dark square. To its left, a silver pawn piece is on a light square. Further back, another silver pawn piece is visible on a light square. The background features a series of concentric, light gray circles that create a sense of depth and focus on the king piece.

Merger and Acquisition Accounting Impacts and Processes

Ref: 322805_214559 **Date:** 11 – 15 January 2027 **Location:** Amsterdam (Netherlands) **Fees:** 5200 GBP

Course Description

This intensive 5-day 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

A graphic of a chessboard with several pawns. In the foreground, a large gold king piece stands prominently. Behind it, several smaller pawns, some gold and some silver, are positioned on the board. The background features concentric circles emanating from behind the king piece.

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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

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A graphic illustration of a chessboard with several chess pieces. A large gold king piece is prominent in the foreground, with a silver pawn and a gold pawn nearby. The board is checkered, and there are concentric circles in the background.