BLACKBIRD FOR TRAINING

# Merger and Acquisition Accounting Impacts and Processes

5 – 9 July 2027
Bordeaux (France)



# Merger and Acquisition Accounting Impacts and Processes

**Ref:** 322805_214601 **Date:** 5 – 9 July 2027 **Location:** Bordeaux (France) **Fees:** 5200 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

