



M&A ACCOUNTING FOR FINANCE PROFESSIONALS

SUMMARY:

Many finance professionals need to analyze M&A transactions. A critical element of this is being able to understand the impact of these transactions, and related financing decisions, on the financial statements of the parties involved.

This course provides an interactive review of important M&A accounting concepts from the perspective of a finance professional. Participants will have the opportunity to review various transactions and to make adjustments to the financial statements to account for the deals.

Assignments, handouts and examples will be used throughout the course.

Timing: This course requires 1 day

Experts in financial
modeling training

(416) 583-1802
www.MarqueeGroup.ca

LEARNING TOPICS:

Key M&A Accounting Concepts

- ✓ Discuss key accounting principles relating to M&A deals, including:
 - Accounting treatment for various levels of ownership of subsidiaries and investee companies
 - Consolidation accounting
 - Non-controlling interest
 - Equity method
 - Purchase price allocation
 - Fair market value adjustments
 - Goodwill
 - Buying shares vs. buying assets
 - Tax implications
 - Impact of deal timing
- ✓ Learn to read disclosure in financial reports that describe M&A transactions
 - Business combination footnotes
 - Pro forma presentation used in deal filings

Understand Important Accounting Adjustments

- ✓ Participants will review a series of M&A transactions and adjust a company's financial statements to reflect these events:
 - Full purchase or sale of a company
 - Transactions involving a partial equity stakes at various levels of ownership
 - Purchase or sale of individual assets
- ✓ Various accounting adjustments will be examined:
 - Calculation of purchase price
 - Purchase price allocation
 - Consolidating adjustments
 - Financing adjustments
 - Treatment of transaction fees
 - Tax impacts
 - Treatment of stock options
 - Gains/losses on disposals
 - Goodwill impairment charges

*Learn essential accounting concepts and adjustments
relating to M&A transactions*