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Essentials of Business Combinations



Target Audience

Business decision-makers:
CFO, Controllers, Finance Managers, Finance professionals

Delivery Mode

Physical Seminar |
Live Webinar

Facilitators

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Introduction

Today's changing business landscape, globalization and technological advancements have brought about an increase in international trade. Companies are required to reinvent their businesses during volatility. In this highly competitive and dynamic business environment, companies are now seeking insights on different forms of restructuring and business expansion.

Related concepts such as acquisition of a business versus asset acquisition, goodwill and non-controlling interests within IFRS 3 *Business Combinations* will be explored. The technical aspects of group accounting under IFRS 10 Consolidated Financial Statements and IFRS 12 *Disclosure of Interests in Other Entities* will also be uncovered

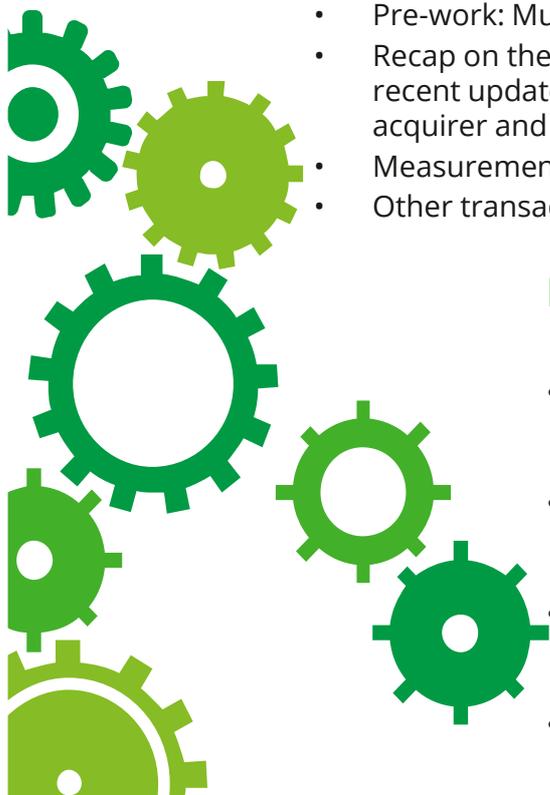


Course Outline

- Pre-work: Multiple choice quiz regarding usual business combination scenarios
- Recap on the criteria on what constitutes a "Business" and insights on the recent updates made to IFRS 3 regarding the criteria identification of the acquirer and acquisition date through the application of "Control" concept
- Measurement of consideration paid
- Other transactions related to business combination

Learning Objectives

- Understand when a transaction qualifies as a "business acquisition" within the scope of IFRS 3 and its accounting treatment
- Identify the recognition and measurement considerations on assets and liabilities acquired in a business combination, both on initial accounting and subsequent accounting
- Determine the correct approach to the recognition and measurement of goodwill and non-controlling interests in a business combination
- Account for different types of acquisitions e.g. group restructurings



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