Essentials of Business Combinations

12 August 2022 | 9am - 5pm | 6.5 CPE Hours
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
Registration

(Closing date: 3 days before the commencement of the course)

Register your interest in our courses or scan QR code below.

Corporate
Empower your finance team to upskill and reskill. We partner with you to curate programmes unique to your organisational needs in consistent and measurable practice throughout.

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Individual
Option 1: Receive 20% off total course fee when you select 3 or more courses

Option 2: Receive 10% early bird discount to any course except Digital Transformation 1 month before the registration deadline.

Note
1. The purpose of this form is to collect your information in order to facilitate your registration and participation in LearningSolutions by Deloitte. The information you provide will be disclosed to third party vendors who are involved in the provision or facilitation of the aforementioned course. Deloitte may also disclose your information to the Accounting and Corporate Regulatory Authority ("ACRA") for purposes of regulatory compliance with Continuing Professional Education ("CPE") requirements for public accountants.
2. Full payment should be made 3 days prior to the seminar and/or webinar.
3. You will receive a confirmation email from us within 3 – 5 business days from the date of registration and an invoice with the total course fees payable will be sent together with payment details.
4. Upon receipt of registration, any request for cancellation or replacement must be confirmed in writing at least (7) business days prior to the seminar and/or webinar. We regret that fees are non-refundable. Substitution by a replacement participant is permitted.
5. Late cancellation fee will be imposed for cancellation less than (7) business days prior to seminar and/or webinar commencement or no show.
6. We reserve the right to make any amendments to the programme, cancel the webinar and/or have speaker replacements, if warranted by circumstances beyond our control. (e.g. COVID-19 pandemic related matters).
7. All fees are inclusive of 7% GST and materials.
8. By submitting the registration, you acknowledge that you have read and accepted the Terms of Use; and you agree to the use of information as described in the Privacy Statement. You further acknowledge and agree that information provided by you as part in this registration form will be used by Deloitte in connection with the registering and facilitating of your participation in this course, and will be disclosed to relevant third party vendors who are involved in the provision or facilitation of the aforementioned course, and ACRA for purposes of regulatory compliance with CPE requirements for public accountants.

Enquiries
General enquiries (i.e., courses, corporate training, billing related matters), please contact us at seadlsenquiries@deloitte.com

Enquiries relating to DLS platform, please contact us at seadls@deloitte.com

Payment (to be made upon receipt of the tax invoice)

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Registration and Payment for Digital Transformation Courses

For Digital Transformation courses, you may proceed with your registration and payment from the respective links in our Course Catalogue.

Should you have queries on Digital Transformation courses, you may write in to searaeducation@deloitte.com.