

Be a prepared buyer: Acquisitions accounting and tax considerations

Deloitte poll results
June 2024

Methodology

748+

Professionals from Mergers and Acquisitions were polled online during a Deloitte webcast titled [“Be a prepared buyer: Acquisitions accounting and tax considerations”](#) on December 13, 2023. Answer rates differed by question.

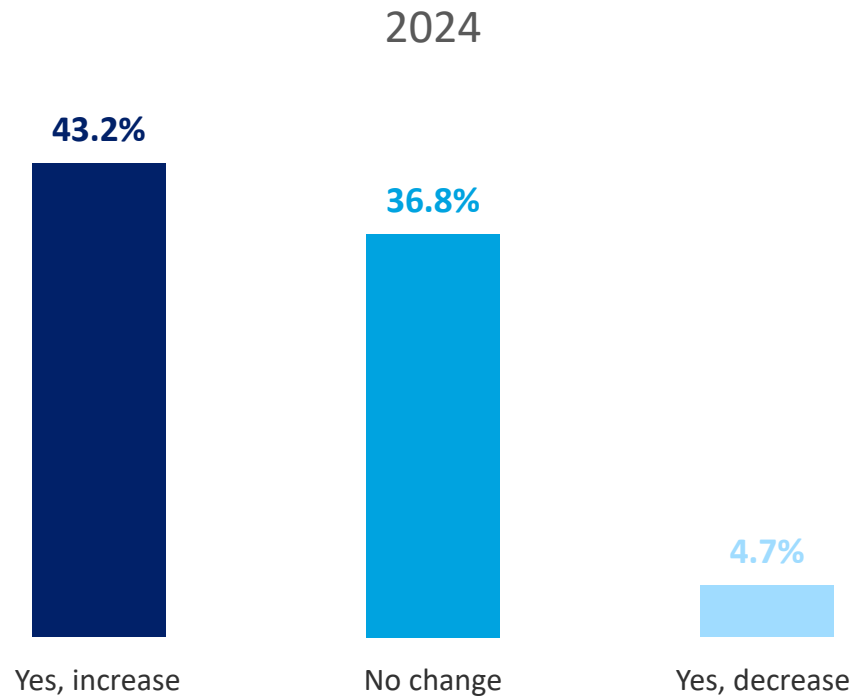
In some instances, immaterial amounts (e.g., +/- 0.1%) have been added to or removed from the “Don’t know/not applicable” answer responses to bring results to 100% total for each question.



What BUYERS are saying about due diligence in 2024:

Compared to the last 12 months, do you expect the level of due diligence your organization will conduct to change during the next 12 months?

Votes received: 889

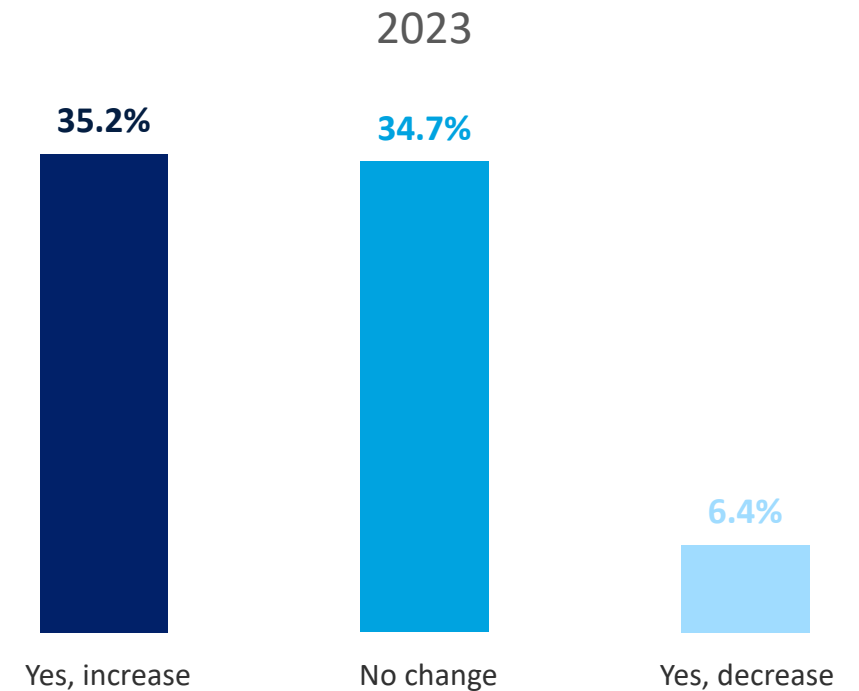


Don't know / not applicable: 2024 = 15.3%; 2023 = 23.7%

What SELLERS said about due diligence in 2023:

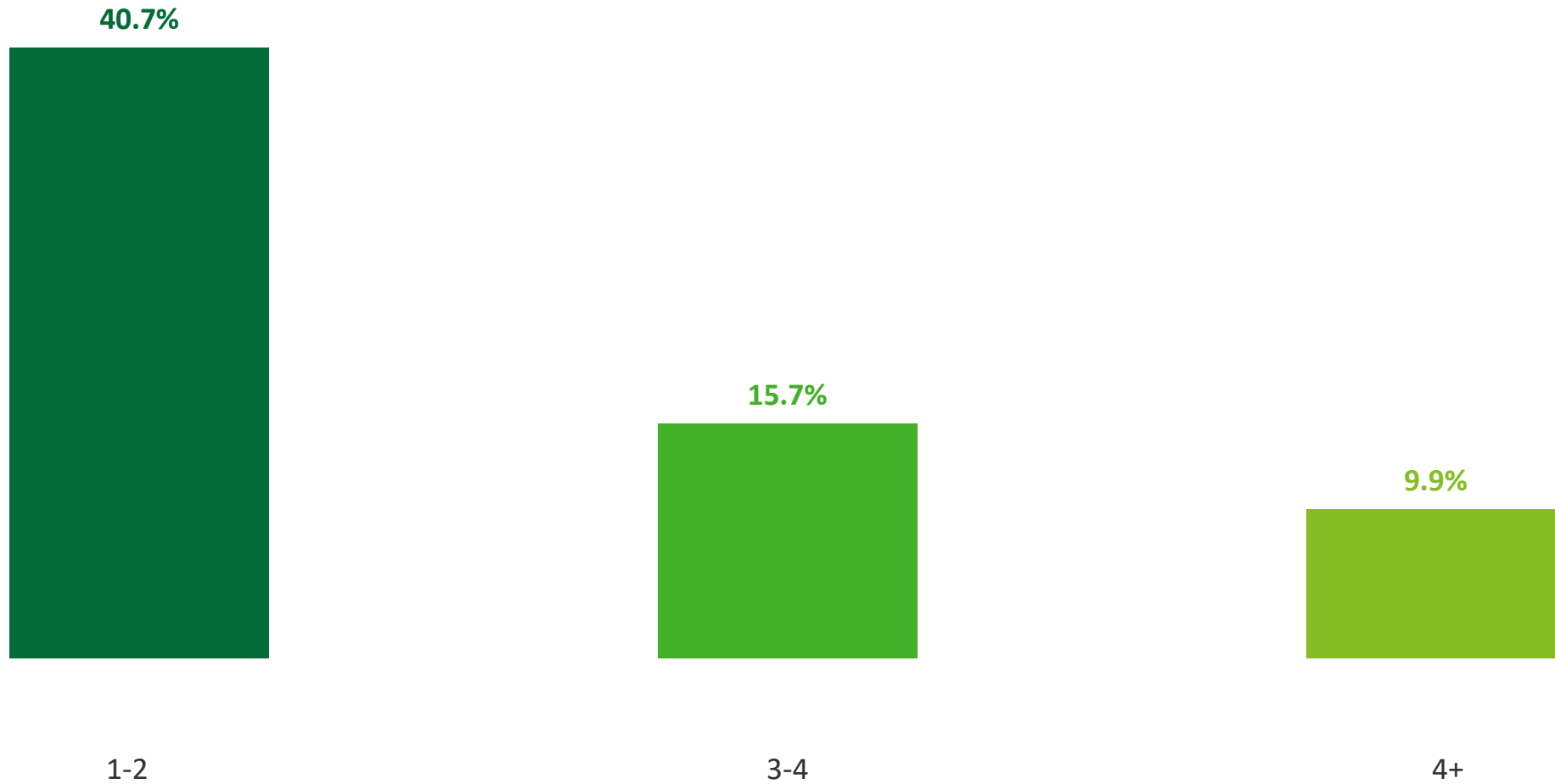
During the next 12 months, do you expect the duration and extent of buyer-requested divestiture due diligence to change?

Votes received: 1437



During the next 12 months, how many acquisitions is your company likely to pursue?

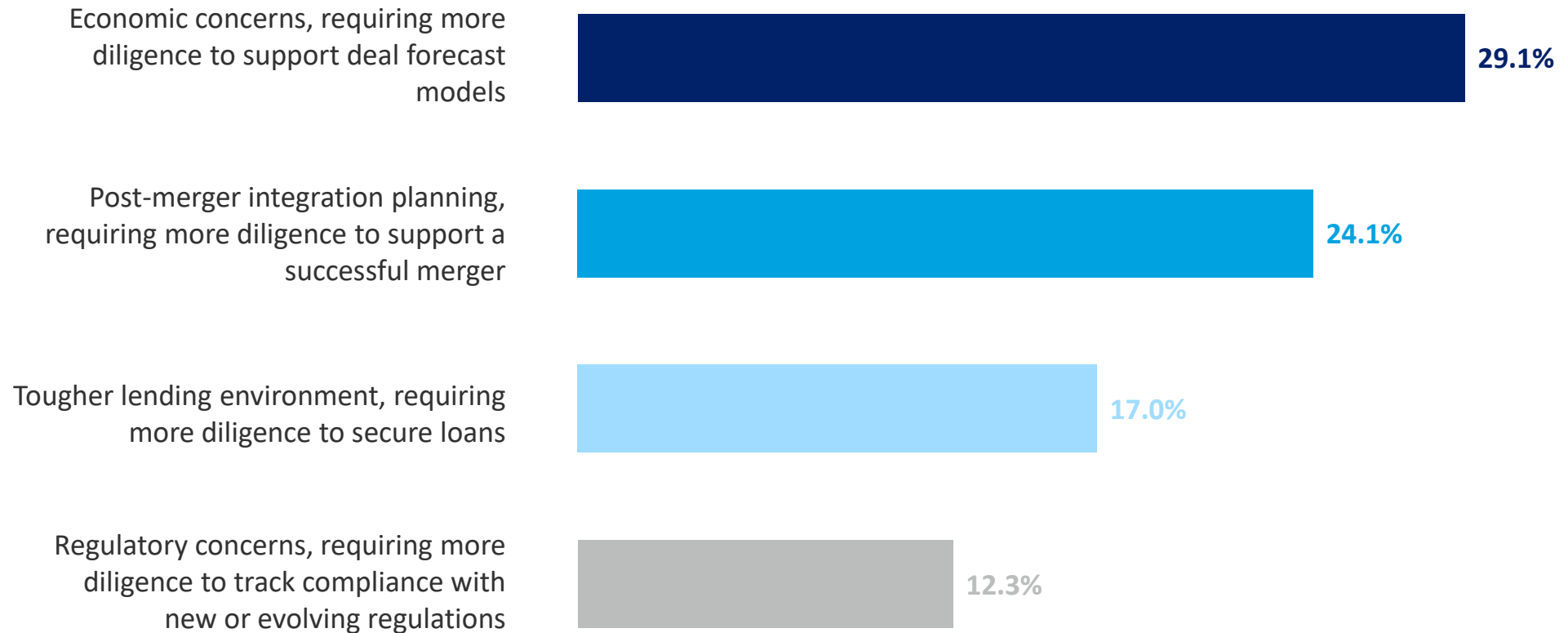
Votes received: 907



Don't know / not applicable: 33.7%

Which of the following is most likely to drive your organizations' potential need for heightened due diligence in the next 12 months?

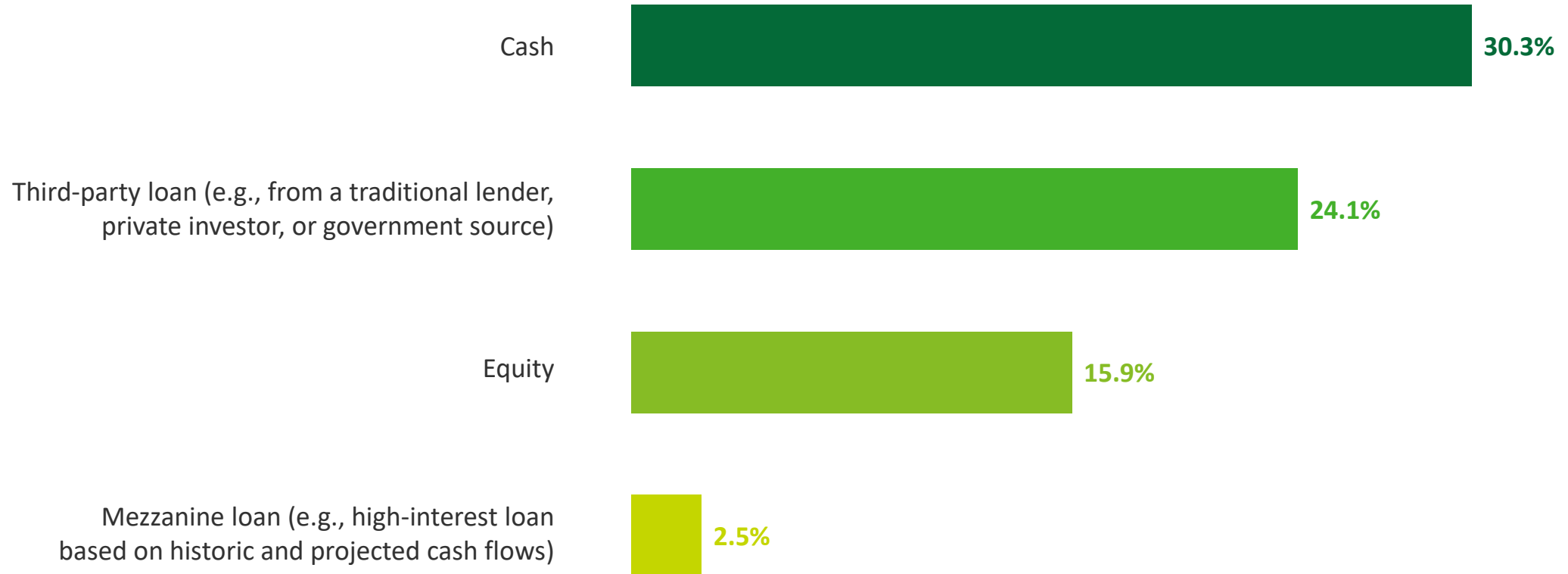
Votes received: 804



Don't know / not applicable = 17.5%

What is the primary financing vehicle your organization plans to use for acquisitions in the next 12 months?

Votes received: 748



Don't know / not applicable: 27.2%

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