



Business Combinations & Consolidations Self-Study Webinar (11 Hours)

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Self Study Webcast
Dec 20 - Dec 21

Overview:

The rules for business combinations and consolidations are complex. To ensure financial statement compliance, financial professionals must possess a firm grasp of these rules. In this targeted self-study accounting webinar, you will:

- Review accounting and reporting for acquisitions, consolidations and noncontrolling interests
- Learn to recognize and record acquisitions appropriately
- Analyze differences between separable and legal/contractual intangibles and goodwill
- Understand changes to the goodwill impairment test and use of qualitative factors
- Hear about the impact of COVID-19

Objective:

To provide accountants with a thorough understanding of the accounting rules for business combinations and intangibles. This self-study webinar will use real-world examples to show you how to put the rules into practice.

[Detailed Learning Objectives](#) [1]

Emphasis:

- Financial statement impact of the business combination rules
 - Fair value
 - Contingent consideration and liabilities
 - Transaction costs and in-process R&D
 - Step acquisitions and the cost-accumulation model
- Accounting, valuation and disclosures for noncontrolling interests, and those under common control
- Accounting for acquisitions
 - Determining the acquirer
 - Value recognition
 - Disclosures
- Goodwill and other intangible assets
 - Amortizable and nonamortizable assets
 - Separating goodwill from other intangibles
 - Special treatment for nonpublic entities
 - Determining goodwill and negative goodwill
 - Amortization, impairment and valuation issues
 - Goodwill impairment—the latest on reporting units, testing, qualitative factors and special exceptions
- Consolidation requirements (ASC 810), including triggers for Variable Interest Entities
- Clarifying the definition of a business—what qualifies to consolidate and what doesn't
- Push down accounting
- FASB Simplification Initiative: impact on financial statements
- The impact of COVID-19



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Identify the CPE knowledge within the content of business combinations and consolidations.

Recognize the core knowledge underlying business combinations.

Recognize the core knowledge underlying the acquisition of subsidiaries.

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BottomPrerequisite:

Basic knowledge of financial accounting and reporting.

Preparation:

No advance preparation required.

Level of Knowledge:

Intermediate.



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Links:

[1] [https://www.cpeonline.com/JavaScript:showObjectivesPopup\(\);](https://www.cpeonline.com/JavaScript:showObjectivesPopup();)