



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

SA28823J  
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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();)