



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

SA28823J
SA288

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



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

Published on CPE INC. (<https://www.cpeonline.com>)

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

Recognize the core knowledge underlying business combinations.

Recognize the core knowledge underlying business combinations.

Recognize the core knowledge underlying business combinations.

Identify the core knowledge underlying business combinations.

Identify the core knowledge underlying business combinations.

Recognize the core knowledge underlying business combinations.

Identify the core knowledge underlying business combinations.

Identify the core knowledge underlying business combinations.

Recognize the core knowledge underlying business combinations.

Recognize the core knowledge underlying business combinations.

Identify the core knowledge underlying business combinations.

Recognize the core knowledge underlying business combinations.

Recognize the core knowledge underlying business combinations.

Recognize the core knowledge underlying business combinations.

Identify the core knowledge underlying business combinations.

Identify the core knowledge underlying business combinations.

Identify the core knowledge underlying business combinations.

Identify the core knowledge underlying business combinations.

Recognize the core knowledge underlying business combinations.

Recognize the core knowledge underlying business combinations.

Identify the core knowledge underlying business combinations.

Identify the core knowledge underlying business combinations.

BottomPrerequisite:

Basic knowledge of financial accounting and reporting.

Preparation:

No advance preparation required.

Level of Knowledge:

Intermediate.



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

Published on CPE INC. (<https://www.cpeonline.com>)

[NASBA & State Sponsor Information](#) | [Policies, Terms & Conditions](#)

Source URL:

<https://www.cpeonline.com/selfstudycourse/webcast/business-combinations--and--consolidations-self-study-webinar-%2811-hours%29-7>

Links:

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