

# **Due Diligence: Leveraging Today's Innovative Tools & Techniques for Securing a Good Deal Self-Study Webinar (11 Hours)**

SA37223J  
SA372

Self Study Webcast  
Dec 20 - Dec 21

## **Overview:**

Due to the critical nature of Fair Value Measurement (ASC 820), accountants skilled in performing valuations and fair value determinations are not only of greater value to their companies, but are primed to expand and enhance their career opportunities. This information-packed self-study webinar will:

- Provide an overview of the valuation process and basics of value calculations
- Position you to begin performing valuations and fair-value determinations in acquisitions
- Help you better understand valuations prepared by third-party experts
- Explain the techniques used to test goodwill for impairment
- Discuss the three valuation methods and subsets therein, as well as the standards and premise of value

## **Objective:**

To provide CPAs with the knowledge and skills to begin engaging in fair-value determinations, and better understand valuation reports from third-party professionals. In addition, this self-study webinar will familiarize you with techniques used to test goodwill for impairment, and provide checklists, charts and a basic case study to navigate.

[Detailed Learning Objectives](#) [1]

## **Emphasis:**

- **Types of Value**
  - Market
  - Enterprise
  - Equity
- **Fair Value Hierarchy**
  - Cost, market and income approaches
- **Valuation Process**
  - Internal Rate of Return (IRR)
  - Weighted Average Return on Assets (WARA)
  - Equity
  - Company Specific Risk Premium (CSRP)
  - Capital Asset Pricing Model (CAPM)
  - Weighted Average Cost of Capital (WACC)
- **Goodwill & Intangible Asset Impairment Testing**

- **Valuing an Acquisition**
- **Transaction Price**
- **Contingent Consideration**
- **Cost, Market & Income Approaches**
  - Historical cost trending
  - Unit cost method
  - Unit of production
  - Contributory assets
  - Discounted Cash Flow (DCF) Valuation
  - Terminal value
- **Tax Amortization Benefit**
- **Fair Value Disclosures**

• Recognize the relative value of acquisition to existing operations

• Identify common value of acquisition to existing operations

• Identify the value of acquisition to existing operations

• Identify the value of acquisition to existing operations

• Recognize opportunity cost of acquisition to existing operations

• Identify the value of acquisition to existing operations

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\*Recognize indicators of financing problems

\*Identify indicators of potential problems with company assets

\*Identify those obligations that should be avoided

\*Identify possible off-balance sheet obligations

\*Recognize financial statement ratios and their various functions

\*Identify a company's major sources of financing of assets

\*Identify the different sources of capital and their mutual support

\*Recognize potential opportunities and weaknesses of the different sources of capital

## 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();)