# **Essentials in 3 hours**



### VIRTUAL CLASSROOM

- Three visuals: the trainer on video, the presentation, and a virtual paperboard
- Interactive quiz
- Maximum 6 participants

#### WHO SHOULD ATTEND?

Anyone who wants to acquire the key principles of a financial topic

**Prerequisites:** these trainings do not require any particular prerequisite

**Equipment:** a computer with a good internet access, and a camera. The training booklets and the link to the virtual classroom are available one day prior to the training delivery date.

## INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- During the session: presentation of the main principles, practical implications and real-life illustrations drawn from recent publications. Numerous case studies and interactive quizzes ensure knowledge acquisition.
- After the session: the trainer is available to answer any follow-up questions participants may have.

PRICE (EXCL. VAT)
FOR A 3-HOUR
TRAINING COURSE:

660 €

# GROUP RESTRUCTURING – MERGING 100%-OWNED COMPANIES

### **OBJECTIVES**

- **)** Master all the aspects of accounting for intra-group mergers
- Ensure nothing is overlooked in the process, in both individual and consolidated financial statements

#### **DETAILED CONTENT**

- Vertical or horizontal merger
- The "values" in a merger: book value, fair value and parity value
- Accounting in the absorbing and absorbed companies, treatment of contributions, merger losses, merger surplus and merger costs
- Legal and tax points of attention

**DATES:** 24/01/24 - 14h-17h ■ 27/03/24 - 09h-12h ■ 22/05/24 - 14h-17h

08/07/24 - 09h-12h **1**7/10/24 - 14h-17h **1**1/12/24 - 09h-12h