

Purchase Price Allocation (PPA) and valuation of intangible assets

NEW

WHO SHOULD ATTEND?

Financial directors and controllers - Financial, consolidation and accounting managers - Accountants - Management controllers - Members of the financial communication department - Chartered accountants - External auditors

Prerequisites: *this training does not require any particular prerequisite.*

OBJECTIVES

- › Understand financial impacts of the PPA
- › Master the process of drawing up the PPA
- › Be able to identify and value acquired intangible assets in order to determine goodwill

WHY YOU SHOULD ATTEND?

- › It is mandatory to carry out a PPA when taking control of a company. Understanding the issues involved is crucial, because the choices made during this exercise have an irreversible impact on the financial performance of the new consolidated entity. But correctly valuing intangible assets is no easy task, as very often these assets are not recognized in the target's balance sheet.

At the end of this training course, you will have mastered the process of carrying out the PPA and the mechanisms for valuing acquired intangible assets.

DETAILED CONTENT

› The acquisition process: from identifying the target to acquiring it

- Legal aspects: timetable, data room set-up, preliminary discussions, signing and closing
- Why is price different from net assets? The different methods for valuing a company and determining net debt
- What impact on the acquirer's financial statements? The challenges of identifying intangible assets

› Steps of the PPA

- Identify the purchaser
- Determine the acquisition date
- Assess the fair value of consideration given (fixed and variable price, method of payment, resolution of pre-existing disputes)
- Identify assets and liabilities
- How should contingent assets and liabilities be taken into account?
- Recognition criteria for intangible assets
- Determine the goodwill

› Valuation methods for intangible assets: which approach should be used for which category of intangible asset?

- Performance approach
- Market approach
- Cost approach

INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **Prior to the session:** educational video
- **During the session:** for each topic covered, real-life examples are taken from published financial statements. Case studies, interactive quizzes and exchanges ensure knowledge acquisition during the training.
- **After the session:** documentary inputs (synthesis, articles, video).
The trainer is available to answer any follow-up questions participants may have.

DURATION: 1 DAY

DATES*: 29/02/24
30/05/24
30/09/24
28/11/24

PRICE EXCL. VAT: 1 240 €

(*) Delivery method: face-to-face, subject to change according to your requests and/or health conditions.

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