

# M&A under USGAAP

## TRAINING PROGRAM

### Day 1 – Core topics

- Group definition and scope: parent, subsidiary, associates, JVs, SPEs and consolidation requirements
- Acquisition accounting: determining cost of investment, recognition of assets and goodwill
- Subsequent consolidation issues: intercompany transactions, impairment, distributable profits impact
- Foreign subsidiaries and FX: translation differences, hedging considerations
- Overview of reorganisations and merger accounting under US GAAP

### Day 2 – Detailed application

- Purchase price allocation: deferred and contingent consideration, transaction and compensation costs
- Fair value of acquired assets: intangibles, goodwill, IP, and related deferred tax effects
- Post-acquisition adjustments: PPA mechanics, opening balance sheet adjustments, amortisation and impairment
- Pushdown accounting and reporting impacts at entity level
- Disposals and liquidations within a group structure
- Foreign exchange issues, including cumulative translation adjustment (CTA) realisation

## AIM OF THE TRAINING

To build a practical understanding of accounting for business combinations under US GAAP, including consolidation, purchase accounting, and key post-acquisition adjustments, with a comparison to IFRS requirements and differences.

## BENEFITS

- Gain strong understanding of US GAAP business combinations and consolidation
- Build practical skills in purchase accounting, goodwill, and PPA adjustments
- Learn key differences between US GAAP and IFRS in group reporting and FX treatment

## LECTURER

### David Potts, FCA

David is qualified UK Chartered Accountant with over 20 years experience of professional training in accountancy and finance. David also has over 20 years experience in providing post-qualification professional training in financial reporting and auditing; and was one of the first trainers in the UK to start training on IFRS conversion in 1994. Key specialism: UKGAAP, US GAAP, IFRS.

## TRAINING DETAILS

**Duration:** 2 training days

**Time:** 9:00-15:00

**Date:** 23,24 November 2026

**Language:** English

**Place:** live on-line, Zoom platform

**Price:** 2 450 PLN net + VAT

**For registration until: 18 September 2026**

/ 10% - individual discount

/ 15% - group discount – 2 people or more