

## ACCOUNTING FOR BUSINESS COMBINATIONS

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### LEARNING OBJECTIVES

- ① Describe the major changes in the accounting for business combinations since 2001, and the reasons for those changes.
- ② Discuss the goodwill impairment test, including its frequency, the steps laid out in the new standard, and some of the implementation problems.
- ③ Explain how acquisition-related expenses are reported.
- ④ Describe the valuation of assets, including goodwill, and liabilities acquired in a business combination accounted for by the acquisition method.
- ⑤ Explain how contingent consideration affects the valuation of assets acquired in a business combination accounted for by the acquisition method.
- ⑥ Describe a leveraged buyout.
- ⑦ Describe the disclosure requirements according to current GAAP related to each business combination that takes place during a given year.

### 2.1 ACCOUNTING STANDARDS ON BUSINESS COMBINATIONS: BACKGROUND

LO ① FASB's two major changes for business combinations.

FASB shook up the accounting community in the area of business combinations in December of 2007 by releasing two standards. The first, *SPAS No. 141R*, "Business Combinations," completely replaced *FASB Statement No. 141*. This pronouncement supports the use of a single method in accounting for business combinations, and uses the term "acquisition method" in place of the previous term, "purchase method," to describe the preferred approach. These standards are now codified in FASB ASC topic 805 [Business Combinations].

**IFRS**

Earlier in 2002 the two principal standard setting boards, the FASB and the IASB (International Accounting Standards Board), agreed to reconsider accounting for

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