



F.A.S.T
First attempt success tutorialz



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Business Combination

1. Acquisition of Business

Through acquisition of shares ✓

Consolidation applies ✓

Ind AS 103 also applicable ✓

Through other than acquisition of shares ✓

Ind AS 103 applicable ✓

Acquisition Method Accounting

2. Exclusions

- Acquisition of asset or group of asset (recognised at cost, allocated in proportion of fair value)
- Investment entity accounting, valuing at FVTPL
- JA Accounting in JA

3. Special Cases

- Reverse Acquisition
- Common Control Transaction (Carve-out)
- Demerger

	Acquisition of asset	VS	Acquisition of business
1.	will or BPG		Acquirer may pay for goodwill i.e. may pay an amt. > value of

8. Intangible Assets

a. Recognition

Recognised separately from goodwill if identifiable

b. Identifiable

Meets:

- Separability criteria, or
- Contractual- legal criterion even if non transferable

c. Example of special intangible asset arising from contractual legal criterion

- Operating lease, where acquiree is lessee under favourable terms.
Discussed earlier
- Unfinished research & development of acquiree on DoA but useful for acquirer can be recognised as intangible asset at fair value as In-progress Research Asset.
- Remember! While valuing identifiable assts acquired, highest and best use by MARKET Participants is looked for



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Earn-Out Arrangements

Pre-Existing Relationship

Contract to remunerate Employees/ Owners for future service

Transaction to reimburse transaction costs incurred by acquiree

Contractual
Eg. Vendor, Customer, Licensee

Non Contractual
Eg. Plaintiff, Defendant

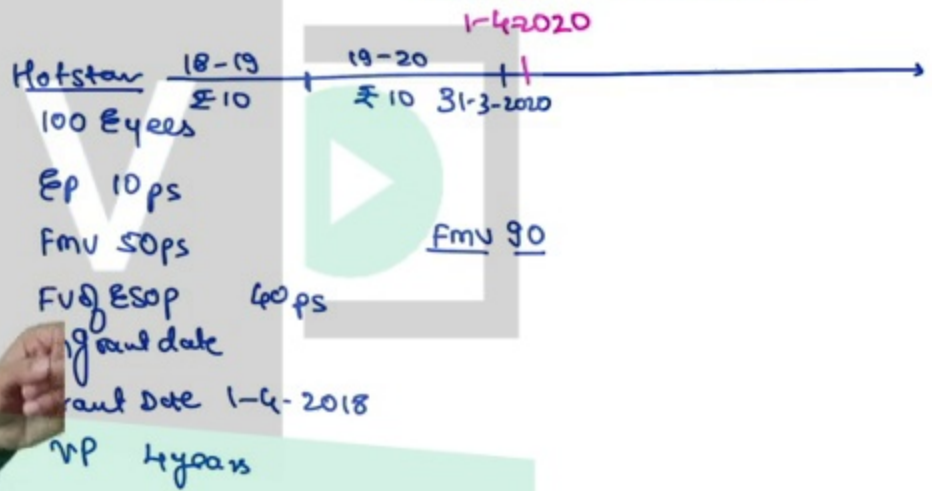
Indicators to determine whether such contract are ST or Part of Business

Refer Transaction Costs

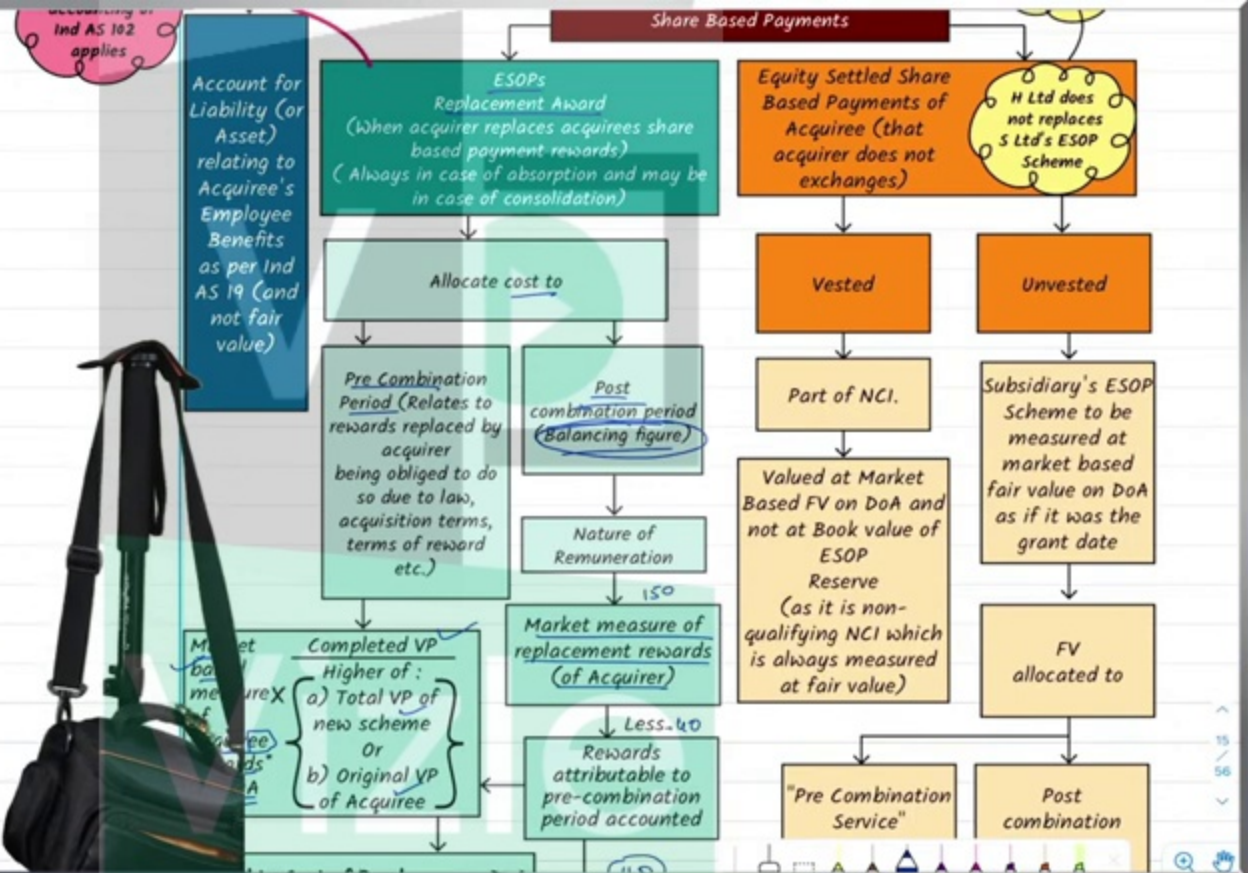
When contract is

FV of non contractual arrangement like low

Disney absorbed Hotstar



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