Datastat Research
Building Capacity in Training and Research

DATASTAT TRAINING IN

OFFICIAL COURSE PROSPECTUS

Center for Advanced Research & Professional Development

Nairobi Training Center • Global Virtual Academy • Corporate On-Site

ACCOUNTING AND FINANCE

Accounting for Business Combinations and Mergers Training Course

Comprehensive Course Syllabus, Practical Modules & Upcoming Schedules

PROGRAM SPECIFICATIONS & HIGHLIGHTS

DURATION
10 Days Practical Hands-on

DELIVERY MODES
In-Person Class & Live Virtual

CERTIFICATION
Accredited Certificate of Completion

INTAKES / DATES
Multiple Cohort Schedules Included

PREPARED FOR:

Valued Participant

Email: training@datastatresearch.org | Issued: November 24, 2026

Academic & Professional Training Year: 2026

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Accounting for Business Combinations and Mergers Training Course

Accounting and Finance • 10 Days Intensive • Accredited Certification

Course Overview

Accounting for Business Combinations and Mergers Standards (IFRS) Training Course provides comprehensive knowledge and practical skills in applying International Financial Reporting Standards (IFRS 3) to mergers, acquisitions, business combinations, and corporate restructuring transactions.

Key Skills & Software Tools Covered

MS Word • Microsoft Excel • SAP S/4HANA Finance • and Oracle NetSuite ERP

Upcoming Training Schedules

Confirmed cohort intakes and venues. Both physical in-person classroom and live virtual online seats are available.

TRAINING DATES	LOCATION / VENUE	FORMAT / DURATION	INVESTMENT (FEE)
7 Dec 2026 – 18 Dec 2026	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
21 Dec 2026 – 1 Jan 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
4 Jan 2027 – 15 Jan 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
18 Jan 2027 – 29 Jan 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
1 Feb 2027 – 12 Feb 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
15 Feb 2027 – 26 Feb 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
1 Mar 2027 – 12 Mar 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
15 Mar 2027 – 26 Mar 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
29 Mar 2027 – 9 Apr 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
12 Apr 2027 – 23 Apr 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
26 Apr 2027 – 7 May 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
10 May 2027 – 21 May 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
24 May 2027 – 4 Jun 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
7 Jun 2027 – 18 Jun 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
21 Jun 2027 – 2 Jul 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
5 Jul 2027 – 16 Jul 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
19 Jul 2027 – 30 Jul 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
2 Aug 2027 – 13 Aug 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
16 Aug 2027 – 27 Aug 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
30 Aug 2027 – 10 Sep 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
13 Sep 2027 – 24 Sep 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
27 Sep 2027 – 8 Oct 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**

11 Oct 2027 – 22 Oct 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
25 Oct 2027 – 5 Nov 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
8 Nov 2027 – 19 Nov 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
22 Nov 2027 – 3 Dec 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**
6 Dec 2027 – 17 Dec 2027	Nairobi	Classroom / 10d	**$3,000 USD / KES 220,000**

* Corporate discounts and customized cohort scheduling are available for teams of 3 or more participants.

Course Curriculum & Modules

Accounting for Business Combinations and Mergers Standards (IFRS) Training Course

Introduction

Accounting for Business Combinations and Mergers Standards (IFRS) Training Course provides comprehensive knowledge and practical skills in applying International Financial Reporting Standards (IFRS 3) to mergers, acquisitions, business combinations, and corporate restructuring transactions. The course explores advanced business combination accounting, acquisition methods, fair value measurement, goodwill recognition, non-controlling interests, purchase price allocation, and consolidated financial reporting. Participants will gain practical insights into financial due diligence, acquisition accounting, merger transactions, and regulatory compliance to enhance financial transparency, reporting accuracy, and corporate governance.

The training also examines complex accounting scenarios involving step acquisitions, reverse acquisitions, contingent consideration, deferred tax implications, and post-acquisition adjustments. Through international case studies, practical exercises, and real-world financial reporting examples, participants will develop expertise in interpreting IFRS requirements, preparing consolidated financial statements, and managing merger-related accounting challenges. The programme supports finance professionals, auditors, accountants, investment analysts, and corporate executives seeking to strengthen their technical competencies in mergers and acquisitions accounting, financial analysis, and strategic financial decision-making.

Course Objectives

By the end of this course, participants will be able to:

- Interpret IFRS 3 requirements governing business combinations and mergers.
- Apply acquisition accounting principles and recognition criteria.
- Conduct purchase price allocation and fair value assessments.
- Calculate and recognise goodwill and bargain purchase gains.
- Account for non-controlling interests in acquired businesses.
- Prepare consolidated financial statements after acquisitions.
- Evaluate complex mergers and acquisition transactions.
- Apply accounting treatment for contingent consideration.
- Analyse deferred tax implications of business combinations.
- Manage step acquisitions and changes in ownership interests.
- Understand reverse acquisitions and their reporting implications.
- Strengthen financial reporting compliance and audit readiness.
- Apply advanced IFRS disclosure and corporate governance requirements.

Organizational Benefits

- Improved compliance with international financial reporting standards.
- Enhanced accuracy of merger and acquisition accounting.
- Better financial transparency and accountability.
- Stronger acquisition valuation and purchase price allocation.
- Improved goodwill assessment and impairment monitoring.
- Reduced financial reporting and audit risks.
- More effective post-acquisition financial integration.
- Enhanced strategic investment decision-making.
- Improved internal controls and corporate governance.
- Greater confidence in complex corporate transactions.

Target Audiences

- Financial accountants and reporting specialists.
- Chief financial officers and finance directors.
- Auditors and assurance professionals.
- Mergers and acquisitions consultants.
- Investment bankers and financial analysts.
- Corporate finance and strategy managers.
- Tax professionals and valuation specialists.
- Regulators and financial reporting professionals.

Course Duration: 10 days

Course Modules

Module 1: Introduction to Business Combinations and IFRS 3

- Overview of business combinations and mergers.
- Scope and objectives of IFRS 3.
- Identifying business combinations.
- Business versus asset acquisitions.
- Global case study: Microsoft acquisition of LinkedIn.
- IFRS compliance and practical applications.

Module 2: Identifying the Acquirer and Acquisition Date

- Determining the accounting acquirer.
- Identifying the acquisition date.
- Control assessment under IFRS 10.
- Complex acquisition structures.
- Global case study: Disney acquisition of 21st Century Fox.
- Practical acquisition identification exercises.

Module 3: Acquisition Method Accounting

- Overview of the acquisition method.
- Recognition of identifiable assets.
- Recognition of assumed liabilities.
- Recognition criteria and measurement principles.
- Global case study: Amazon acquisition of Whole Foods.
- Practical acquisition accounting exercises.

Module 4: Purchase Price Allocation

- Principles of purchase price allocation.
- Identifying acquired intangible assets.
- Fair value measurement techniques.
- Allocating acquisition consideration.
- Global case study: Google's acquisition of Motorola Mobility.
- Practical purchase price allocation exercises.

Module 5: Goodwill Recognition and Measurement

- Understanding goodwill under IFRS 3.
- Calculating goodwill on acquisition.
- Bargain purchase gains.
- Goodwill allocation and impairment considerations.
- Global case study: Vodafone acquisition of Mannesmann.
- Goodwill calculation exercises.

Module 6: Non-Controlling Interests

- Understanding non-controlling interests.
- Measurement alternatives under IFRS 3.
- Full and partial goodwill methods.
- Changes in ownership interests.
- Global case study: Acquisition of partially owned subsidiaries.
- Consolidation and reporting exercises.

Module 7: Fair Value Measurement in Business Combinations

- IFRS 13 fair value principles.
- Valuation of tangible assets.
- Valuation of intangible assets.
- Fair value of financial liabilities.
- Global case study: Bayer acquisition of Monsanto.
- Practical valuation exercises.

Module 8: Contingent Consideration and Deferred Payments

- Understanding contingent consideration.
- Initial recognition and measurement.
- Subsequent accounting treatment.
- Deferred and conditional acquisition payments.
- Global case study: Pharmaceutical acquisition earn-out arrangements.
- Practical accounting adjustments.

Module 9: Step Acquisitions and Previously Held Interests

- Accounting for step acquisitions.
- Remeasurement of previously held interests.
- Recognising gains and losses.
- Changes from associate to subsidiary status.
- Global case study: Multi-stage corporate acquisitions.
- Practical consolidation exercises.

Module 10: Reverse Acquisitions and Complex Transactions

- Understanding reverse acquisitions.
- Identifying the accounting acquirer.
- Share-based acquisition arrangements.
- Accounting for complex corporate structures.
- Global case study: SPAC business combination transactions.
- Financial reporting applications.

Module 11: Deferred Tax in Business Combinations

- IAS 12 requirements in acquisitions.
- Temporary differences arising from fair values.
- Deferred tax liabilities and assets.
- Tax implications of goodwill recognition.
- Global case study: Cross-border corporate acquisitions.
- Practical deferred tax calculations.

Module 12: Consolidated Financial Statements

- Principles of group financial reporting.
- Consolidation procedures and adjustments.
- Elimination of intercompany transactions.
- Acquisition-date consolidation adjustments.
- Global case study: International multinational groups.

- Preparation of consolidated financial statements.

Module 13: Pre-existing Relationships and Indemnification Assets

- Settlement of pre-existing relationships.
- Accounting for indemnification assets.
- Reacquired rights in business combinations.
- Separate transaction identification.
- Global case study: Corporate restructuring acquisitions.
- Practical recognition and measurement exercises.

Module 14: Disclosure Requirements and Audit Considerations

- IFRS 3 disclosure requirements.
- Acquisition-related financial disclosures.
- Goodwill reconciliation disclosures.
- Audit procedures and internal controls.
- Global case study: Financial reporting of multinational acquisitions.
- Preparing compliant acquisition disclosures.

Module 15: Post-Acquisition Accounting and Practical Applications

- Post-acquisition financial reporting.
- Measurement period adjustments.
- Subsequent changes in contingent consideration.
- Goodwill impairment under IAS 36.
- Global case study: Integration of major international acquisitions.
- Comprehensive business combination accounting simulation.

Training Methodology

- Expert-led presentations and interactive discussions.
- Practical IFRS 3 accounting exercises and calculations.
- International mergers and acquisitions case studies.
- Group assignments and financial reporting simulations.
- Acquisition valuation and purchase price allocation workshops.
- Consolidated financial statement preparation exercises.
- Goodwill recognition and impairment analysis.
- Knowledge assessments and practical problem-solving sessions.

Register as a group from 3 participants for a Discount

Send us an email: info@datastatresearch.org or call +254724527104

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.

f. Payment should be done at least a week before commence of the training, to DATASTAT CONSULTANCY LTD account, as indicated in the invoice so as to enable us prepare better for you.

Certification & Learning Methodology

- Hands-on practical delivery with real-world datasets, case studies, and lab exercises.
- Post-training mentorship, access to class resources, and customized follow-up support.
- Participants who successfully complete the course receive an accredited Datastat Certificate of Completion.

How to Enroll & Reserve Your Seat

1. Online Registration: Visit https://datastatresearch.org/courses/accounting-for-business-combinations-and-mergers-training-course to register online.
2. Email Booking: Send participant details to training@datastatresearch.org for official invoice & reservation.
3. Support & Assistance: Inquire via phone +254 724 527 104 | +254 734 969 612.