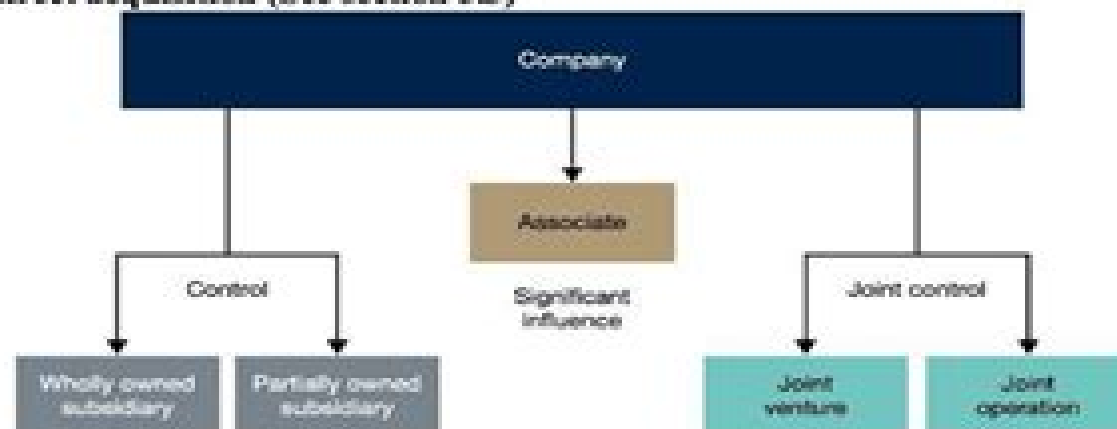


PART A: BUSINESS COMBINATION (pg 222)

Section 5.1 – Identifying a business combination (pg 223)

- Definition: A transaction or other event in which an **acquirer** obtains **control** of one or more businesses
 - o E.g Buying a franchise from the franchisors; true mergers; mergers of equal
- The acquired business is subsequently sold to other parties do not indicate that a business combination did not take place on acquisition date, they just show that the business combination was short lived.
- **Direct and indirect acquisition (See section 5.3)**



Section 5.2 – Acquisition method (pg224)

IFRS 3- requires all businesses combinations within the scope of the standard to be accounted for using the acquisition method.

- Except: business combination involving businesses or entities under common control (outside scope)

The acquisition method is applied at acquisition date.

Step 1: Identify the acquirer	Step 2: Determine acquisition date
<p>The acquirer is usually the entity that:</p> <ul style="list-style-type: none">- Transfers the cash or other assets- Incurs the liabilities- Issues the equity interests- Larger in size than the acquired company- Initiated the combination <p>A new entity formed to effect a business combination is not necessarily the acquirer; one of the combining entities should be identified as the acquirer.</p>	<p>The date on which the acquirer obtains control of the acquirees</p> <p>Direct – date when the contract of the sale of the business by acquiree is signed</p> <p>Indirect – date when enough shares in the acquiree that give majority voting power are held by the acquirer</p>

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