

CHAPTER TWO – ACCOUNTING FOR BUSINESS COMBINATIONS

I. METHOD OF ACCOUNTING FOR NET ASSET ACQUISITIONS: PURCHASE OR ACQUISITION ACCOUNTING

- A. Accounting standards now mandate the use of the acquisition (purchase) method for accounting for mergers & acquisitions. Until 2001, companies had a choice, albeit strictly regulated, between these two methods:
1. Pooling of interests – previous standards clearly defined the criteria necessary to qualify for this accounting treatment, and the SEC was involved in its enforcement.
 2. Acquisition (Purchase) - all other combinations (i.e., those not qualifying for pooling treatment) were always accounted for by the purchase method, as all combinations are currently.

II. PRO FORMA STATEMENTS AND DISCLOSURE REQUIREMENT

- A. Pro forma statements have historically served two functions in relation to business combinations:
1. To provide information in the *planning* stages of the combination, and
 2. To *disclose* relevant information subsequent to the combination. Note: This aspect was particularly important prior to the elimination of the pooling method, as a means of enabling users to compare mergers despite the dissimilarity on the face of the principal statements between those accounted for under purchase and pooling.
- B. The term “pro forma” is also frequently used, aside from mergers, to indicate any calculations which are computed “as if” alternative rules or standards had been applied. For example, a firm may disclose in its press releases that earnings excluding certain one-time charges reflect a more positive trend than the GAAP-reported EPS. However, the SEC has recently cracked down on the extent to which these types of pro forma calculations may be presented, and the details that should be included in such announcements.
- C. The notes to the statements contain useful information to facilitate comparison between periods.

III. EXPLANATION AND ILLUSTRATION OF ACQUISITION ACCOUNTING

- A. If cash is used, payment equals cost; if debt securities are used, present value of future payments represents cost.

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