



Fair Value Measurement, Impairment Testing and Purchase Price Allocation Course

12 – 16 April 2027

Amsterdam - Zuidas business district hotel



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Introduction:

Fair value measurement, impairment testing and purchase price allocation is a 5-day course for group reporting, valuation and audit teams, ending with a Fair Value, Impairment and PPA Memo Pack for a case acquisition. Unsupported Level 3 inputs, poorly drawn cash-generating units and residual goodwill that hides unrecognised intangibles lead to audit findings, surprise write-downs and restated acquisition accounting. Nominees already prepare or review valuation estimates at work and learn through case studies built on acquisition data, budgets and auditor queries. CoreConcept Training Center delivers this fair value measurement and impairment testing course.

Course Objectives:

- Classify fair value measurements within the IFRS 13 hierarchy and document the market participant assumptions behind Level 3 inputs
- Identify cash-generating units and allocate goodwill and corporate assets to them for IAS 36 testing
- Estimate recoverable amount through value-in-use and fair value less costs of disposal models and reconcile the two results
- Allocate an acquisition price under IFRS 3 to customer relationships, technology, brands and other identifiable intangibles using recognised valuation methods
- Anticipate auditor challenge on discount rates, forecasts, royalty rates and headroom, and prepare evidence that answers it
- Draft fair value, impairment and business combination disclosures that explain key assumptions and sensitivities

Target Audience:

- Group reporting managers responsible for year-end impairment tests and acquisition accounting entries
 - Valuation managers responsible for fair value estimates of unlisted investments, intangibles and business units
 - Audit managers responsible for challenging management valuation models, inputs and disclosures
 - Corporate development and transaction managers responsible for acquisitions and post-deal integration reporting
 - Investment managers at holding and portfolio companies responsible for reporting the value of investee businesses
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Course Outline:

Day 1: Fair Value Concepts, Exit Price and the Measurement Landscape

- IFRS 13 Exit Price Definition and Market Participant Perspective
- Principal Market and Most Advantageous Market Selection Tests
- Highest and Best Use for Non-Financial Asset Valuations
- Market, Cost and Income Approach Selection Matrix
- Current-State Review of a Group Valuation Estimates Register

Day 2: Fair Value Hierarchy, Level 3 Inputs and Recoverable Amount Models

- Level 1, 2 and 3 Input Classification Decision Tree
- Level 3 Unobservable Input Documentation and Calibration Workpaper
- IAS 36 Recoverable Amount Logic and Impairment Indicator Checklist
- Value-in-Use Cash Flow Rules for Restructuring and Enhancements
- Fair Value Less Costs of Disposal Using Market Multiples

Day 3: Cash-Generating Units, Goodwill Testing and Headroom Analysis

- Cash-Generating Unit Mapping From Independent Cash Inflow Evidence
- Goodwill and Corporate Asset Allocation Across CGU Groups
- Pre-Tax Discount Rate Derivation From Post-Tax WACC
- Terminal Growth, Budget Horizon and Long-Term Forecast Checks
- Headroom Sensitivity and Breakeven Assumption Tables for Impairment

Day 4: Purchase Price Allocation, Intangible Valuation and Auditor Challenge

- IFRS 3 Identifiable Intangible Recognition Using Separability Criteria
- MPEEM Customer Relationship Valuation With Contributory Asset Charges
- Relief-From-Royalty Method for Brands and Trade Names
- With-and-Without Method for Non-Compete and Licence Rights
- WACC, IRR and WARA Reconciliation for Goodwill Reasonableness

Day 5: Case Study on a Holding Company Acquisition and Memo Pack

- Case Acquisition Data Pack and Intangible Identification Exercise
 - Case PPA Schedule With Deferred Tax and Residual Goodwill
 - Case CGU Impairment Test and Auditor Query Responses
 - Disclosure Note Drafting for Key Assumptions and Sensitivities
 - Fair Value, Impairment and PPA Memo Pack Completion and Review
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Skills You Will Gain:

- Market Participant Assumption Analysis
- Level 3 Input Calibration
- Cash-Generating Unit Design
- Recoverable Amount Estimation
- Intangible Asset Valuation
- Discount Rate Derivation
- Headroom Sensitivity Analysis
- Valuation Disclosure Drafting

Why Attend This Course:

- Deliver a Fair Value, Impairment and PPA Memo Pack for a case acquisition to the group financial controller or the audit committee
- Decide how cash-generating units are drawn, which intangibles are recognised and which valuation method fits each asset
- Avoid audit adjustments, late write-downs and restated acquisition accounting caused by weak assumption support
- Share CGU maps, PPA schedules, headroom tables and disclosure templates with reporting and valuation colleagues

Conclusion:

Back at work, the participant hands the Fair Value, Impairment and PPA Memo Pack to the group financial controller, the head of valuation or the audit committee chair. They use it to approve acquisition accounting entries, sign off annual goodwill tests and agree the key assumptions disclosed in the financial statements. After the first reporting cycle, the unit should compare auditor queries, actual results and later transaction evidence with the memo assumptions, then recalibrate discount rates, royalty rates, growth inputs and CGU boundaries where evidence differs.

Frequently Asked Questions FAQ:

What should participants know before a fair value measurement and impairment testing course?

Participants should already prepare or review IFRS financial statements and read discounted cash flow workings. No valuation qualification is expected. Bringing an anonymised impairment test, acquisition summary or auditor query list helps them apply the case work to their own reporting.

How does fair value measurement and impairment testing differ from a general IFRS or consolidation course?

It studies three valuation-heavy standards in depth: input selection, recoverable amount models and intangible valuation. General IFRS courses cover many standards at overview level, and consolidation courses focus on eliminations, non-controlling interests and group workbooks rather than valuation judgement.

Why does purchase price allocation affect later impairment testing?

Purchase price allocation sets the carrying amounts of acquired intangibles and the residual goodwill that later sits in cash-generating units. Understated intangibles inflate goodwill, which must then be tested every year and cannot be reversed once impaired, so allocation choices shape future results.

What do participants take back from the fair value measurement and impairment testing course?

Participants take back a Fair Value, Impairment and PPA Memo Pack for a case acquisition, with a PPA schedule, a CGU impairment test, headroom sensitivity tables, auditor query responses and draft disclosure notes ready to adapt to their own group.