

# MASTERING MERGER & ACQUISITION UNDER IFRS 3 & IFRS 10

## MQA APPROVED

## 28 CPD POINTS

- Concept of control, joint control, and significant influence under IFRSs
- Mergers & acquisitions and purchase price allocation
- Business combinations using acquisition method under IFRS 3
- Business combinations under common control
- Deferred tax on business combinations
- Translation from other GAAP to IFRSs
- Impairment of goodwill and subsidiaries under IAS 36
- Elimination of complex intercompany balances
- Partial and step acquisitions of foreign entities
- Full and partial disposals of foreign entities
- Change in non-controlling interests
- Proofing of translation differences
- Presentation of discontinued operations
- Subsidiaries with different tax rates
- Segmental reporting
- Consolidation with foreign subsidiaries
- Consolidated financial statements preparation under IFRSs



**Starting Date**  
July 2024



**Duration**  
28 Hours



**Course Fee**  
MUR 25,000



**Mode of Delivery**  
Online & Face to Face



**Trainers**  
Delivered by our group of experts in Fund Accounting and IFRS



**Venue**  
3rd Floor, IKS Building, Cnr.  
Seeneevassen & Farquhar Sts,  
Port-Louis



**REGISTER NOW**  
[www.lcti.mu](http://www.lcti.mu)

