

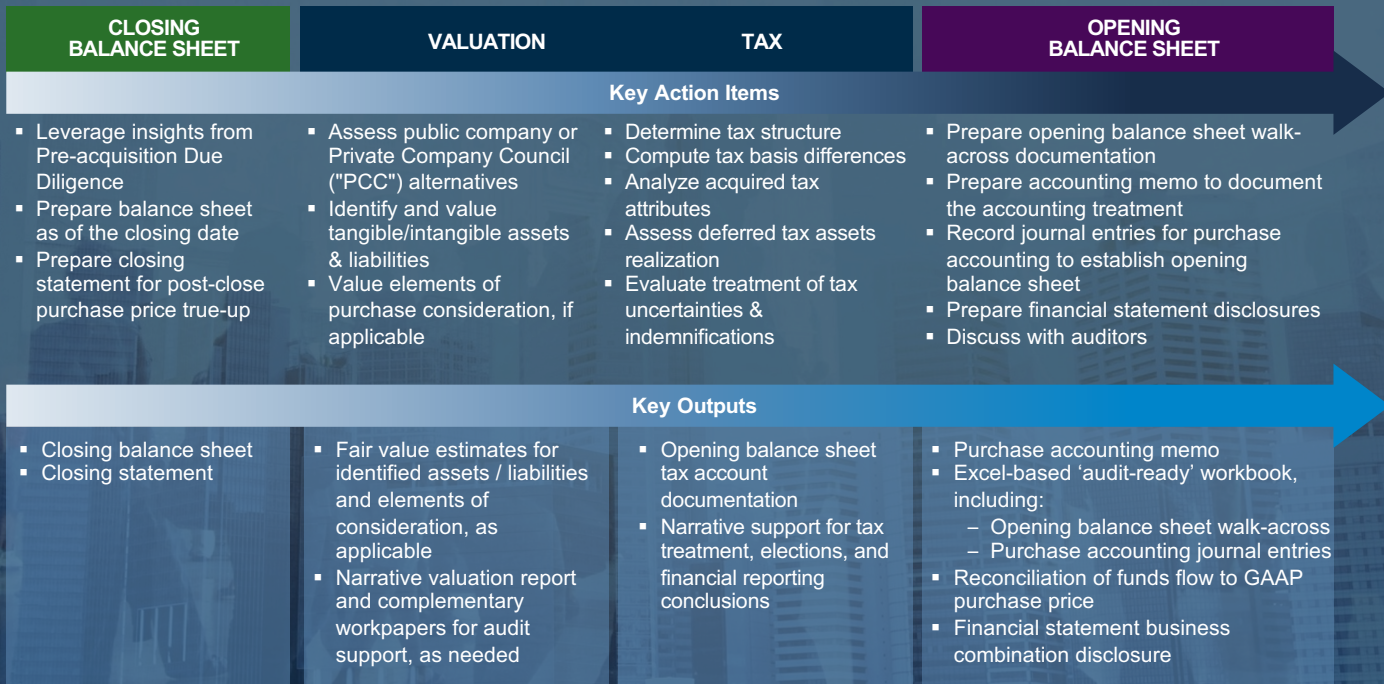


# FROM DEAL TO LEDGER - PURCHASE ACCOUNTING

## An Integrated & Streamlined Approach

Navigating the complexities of purchase accounting can be daunting, but it doesn't have to be. Introducing our deal to ledger service offering, a comprehensive service designed to simplify and streamline your accounting processes from the moment a transaction is initiated through to your financial statement audit. Our unique offering integrates technical accounting, tax, and valuation into one cohesive package, ensuring that every aspect of your purchase accounting is handled with precision and expertise. Let us help you transform the way you manage your financial transactions, providing clarity, compliance, and confidence every step of the way.

### AN INTEGRATED APPROACH TO PURCHASE ACCOUNTING



### WHY ALVAREZ & MARSAL

A&M combines operational, functional and industry expertise with financial accounting and tax services maximizing the value of every transaction. We represent leadership, culture, operational heritage, and flexibility.



# CLOSE TO AUDIT SUPPORT

## Support from the close of a transaction to completion of the audit

### AUDIT SUPPORT

- Assist management with account-level reconciliation processes
- Develop a financial reporting support workbook
- Serve as liaison between management team and auditor
- Manage project timeline to meet reporting deadlines
- Provide ad-hoc technical accounting assistance

### FINANCIAL REPORTING

- Draft US GAAP compliant financial statements and required footnotes
- Assist with debt covenant calculations
- Assist with internal and lender financial reporting requirements
- Provide finance leadership / controller support

### MONTHLY CLOSE PROCESS

- Assist with monthly close process
- Identify opportunities to streamline and accelerate close process and assist with implementation
- Develop a close process that supports management reporting requirements including PE reporting and board presentations



### CLOSING BALANCE SHEET SUPPORT

- Prepare closing balance sheet, including mid-month cut-off procedures and account reconciliations
- Prepare closing statement
- Compile and organize supporting documentation for seller and audit review

### PURCHASE ACCOUNTING

- Provide a "one-team" approach with capabilities surrounding all aspects of purchase accounting, including accounting, valuation, and tax
- Prepare audit-ready bridge from closing to opening balance sheet, with required journal entries
- Draft supporting technical accounting memo
- Prepare required financial statement disclosures

### ACCOUNTING POLICIES

- Develop US GAAP accounting policies, leveraging leading-class industry practices
- Assist with GAAP comparison and conversions on cross-border deals
- Align accounting practices of parent and target
- Assist with new accounting standard implementation

- Complete and provide closing statement to Sellers
- Perform purchase accounting analysis
- Develop / confirm US GAAP accounting policies
  - As applicable, perform GAAP conversion
  - As applicable, align accounting policies to that of the acquirer
  - As applicable, adopt new accounting standards consistent with acquirer
- Assist in developing / improving monthly close process
  - Prepare accounts and draft financial statements for year-end audit
- Develop and operationalize internal management reporting requirements and lender reporting
  - Align external reporting requirements and approach with audit timeline
- Prepare account-level audit support and engage with auditors

- Prepare closing to opening balance sheet analysis
- Assess private company council election alternatives (PCC), if applicable
- Fair value assets acquired and liabilities assumed
- Identify and fair value new intangible assets
- Fair value consideration transferred
- Prepare technical ASC 805 – business combination memo
- Assess tax accounting aspects of transaction (e.g., asset vs. stock deal), including income tax provision needs

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### ABOUT ALVAREZ & MARSAL

Founded in 1983, Alvarez & Marsal is a leading global professional services firm. Renowned for its leadership, action and results, Alvarez & Marsal provides advisory, business performance improvement and turnaround management services, delivering practical solutions to address clients' unique challenges. With a world-wide network of experienced operators, world-class consultants, former regulators and industry authorities, Alvarez & Marsal helps corporates, boards, private equity firms, law firms and government agencies drive transformation, mitigate risk and unlock value at every stage of growth.

To learn more, visit: [AlvarezandMarsal.com](https://www.alvarezandmarsal.com)

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