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COURSE BROCHURE

Purchase Price Allocation and Intangible Asset Valuation Training Course

6 – 10 December 2026
Doha

Purchase Price Allocation and Intangible Asset Valuation Training Course

Ref: 2466_93324 **Date:** 6 – 10 December 2026 **Location:** Doha **Fees:** 5500 GBP

Purchase Price Allocation and Intangible Asset Valuation is a 1-week training course for analysts, accountants and corporate development staff who must turn an acquisition price into identified assets, assumed liabilities and residual goodwill, ending with a purchase price allocation report. Acquirers pay mostly for customer lists, technology and brands that never appeared on the seller's balance sheet, shaping years of amortisation. Jupiter Prime Training delivers this course on Purchase Price Allocation and Intangible Asset Valuation.

Why Purchase Price Allocation and Intangible Asset Valuation Matters Now

Deal values rest on intangibles, auditors challenge each fair value, and boards ask how an acquisition will affect earnings. An acquirer that allocates the price well can defend its amortisation charges, set realistic impairment headroom and explain goodwill to investors. Poor allocation brings restatements and write-downs. The course rests on the income, market and cost approaches to fair value, the discounted cash flow method, the relief from royalty method and the multi-period excess earnings method.

Who Gains Most from Purchase Price Allocation and Intangible Asset Valuation

- Corporate development staff who shape deal models and later hand assumptions to the reporting function
- Group reporting accountants responsible for acquisition journals, opening balances and disclosure notes
- Financial analysts who forecast cash flows for acquired businesses and their separable assets
- Valuation and transaction support staff who prepare or review fair value workpapers
- Internal audit staff who test goodwill, amortisation periods and impairment indicators

Acquisition groups gain most when deal, reporting and audit members attend together.

Purchase Price Allocation and Intangible Asset Valuation Capabilities

Participants separate a price into identifiable assets and reconcile the total to consideration paid.

- Identify separable and contractual intangibles in an acquired business — the acquisition accounting team
- Apply the relief from royalty and excess earnings methods to acquired assets — the valuation reviewer
- Calculate contributory asset charges and tax amortisation benefits — the reporting accountant
- Reconcile internal rate of return, weighted average return on assets and deal price — the auditor

- Set useful lives and amortisation patterns for each intangible — the financial controller
- Communicate goodwill drivers and impairment headroom — the audit committee

Key Purchase Price Allocation and Intangible Asset Valuation Terms

- Purchase price allocation — assigning the consideration paid for a business to the fair values of acquired assets and assumed liabilities, with goodwill as the remainder.
- Relief from royalty — a method valuing an asset by the after-tax royalties the owner avoids paying.
- Multi-period excess earnings — a method valuing the main intangible as the cash flows left after charging returns for every other asset that supports it.
- Contributory asset charge — a notional return on working capital, fixed assets and workforce deducted from an intangible's earnings.
- Tax amortisation benefit — the present value of tax savings a buyer gains from amortising an acquired intangible.
- Bargain purchase — an acquisition where the fair value of net assets exceeds the consideration, giving a gain.

Purchase Price Allocation and Intangible Asset Valuation Day by Day

Day 1: Deal Consideration and Acquired Net Assets

- Consideration Elements and Earn-Outs — What Counts as Price Paid
- Acquisition Date Balance Sheet — Restating Seller Book Values
- Intangible Recognition Criteria — Separable Versus Contractual Asset Tests
- Deal Model Hand-Over File — Linking Pricing Assumptions to Accounts
- Deferred Tax on Fair Value Uplifts — Effect on Goodwill Balance

Day 2: Income, Market and Cost Approaches

- Discounted Cash Flow of the Acquired Business — Anchor for Asset Values
- Guideline Transaction Multiples — Cross-Check on Total Enterprise Value
- Replacement Cost Method — Valuing Software and Assembled Systems
- Option-Style Valuation of Contingent Payments — Earn-Out Fair Value
- Approach Selection Matrix — Matching Method to Each Asset Class

Day 3: Valuing Customer, Brand and Technology Assets

- Relief From Royalty Method — Trade Names and Patented Technology
- Multi-Period Excess Earnings Method — Customer Relationships and Order Backlog
- Contributory Asset Charges — Fair Return on Supporting Assets
- Customer Attrition Curves — Useful Life and Decay Assumptions
- With-and-Without Method — Non-Compete Agreements and Licences

Day 4: Reconciling Rates, Goodwill and Lives

- Internal Rate of Return Versus Discount Rate — Pricing Consistency Test
- Weighted Average Return on Assets — Goodwill Reasonableness Check
- Useful Life and Amortisation Pattern — Future Earnings Profile
- Goodwill Allocation to Cash-Generating Units — First Impairment Test Base
- Bargain Purchase Reassessment — Evidence Before Recognising a Gain

Day 5: Practising the Purchase Price Allocation Report

- Manufacturing Acquisition Case — Applying Recognition and Approach Choices
- Software Company Case — Applying Royalty and Excess Earnings Methods
- Rate Reconciliation Exhibit — Applying Return Checks to Case Results
- Auditor Challenge Session — Defending Key Fair Value Inputs
- Purchase Price Allocation Report — Final Valuation Range and Goodwill Bridge

Applying Purchase Price Allocation and Intangible Asset Valuation After the Course

- Rebuild the allocation of a recent acquisition with a contributory asset charge schedule and compare the goodwill result with the booked figure.
- Prepare a rate reconciliation template linking deal internal rate of return, discount rates and weighted average return on assets for the next transaction.

Purchase Price Allocation and Intangible Asset Valuation Questions FAQ

What is Purchase Price Allocation and Intangible Asset Valuation, and why does it matter now?

It is the process of assigning an acquisition price to fair valued assets, liabilities and goodwill. It matters now because intangibles make up most deal value and drive future amortisation and impairment charges.

Which roles gain most from Purchase Price Allocation and Intangible Asset Valuation?

Corporate development staff, group reporting accountants and financial analysts gain most. Valuation support and internal audit staff also benefit.

How does Purchase Price Allocation and Intangible Asset Valuation differ from a general business valuation course?

It values individual acquired assets for the accounts rather than a whole company for a deal price.

What do you bring back from Purchase Price Allocation and Intangible Asset Valuation?

You bring back a worked purchase price allocation report. It holds asset-level fair values, a valuation range, a rate reconciliation and a goodwill bridge.

Purchase Price Allocation and Intangible Asset Valuation: The Way Forward

The purchase price allocation report gives the reporting team a defended basis for opening balances after closing. Its first use is setting amortisation charges for each acquired intangible, read by controllers, auditors and the audit committee. After the first impairment test, revisit attrition curves and royalty rates against actual earnings.