

Full Scope M&A Pricing, Purchase Accounting Valuations (ASC 805), And Impairment Testing.

Sorbus Advisors works with CFOs and Controllers to provide full lifecycle M&A valuation support from transaction pricing to ASC 805 purchase price allocations and impairment testing.

Valuation Deal Due Diligence

1. Pricing studies
2. Financial forecast development
3. Deal term quantitative analysis
4. Cost of capital assessments
5. Prospective purchase price allocation.

Transaction Preparedness

Substantial risks of an M&A transaction can be mitigated with a clear transaction pricing study and thoughtful financial forecast. While subjective, pro-forma financials can provide important grounding when considering and negotiating transaction economics. We help management build financial forecast, test deal terms and model accounting impact of each transaction.

Our Service

We support the full spectrum of fair value reporting requirements that arise from various transactions including business combinations. From deal pricing to initial purchase price allocation to impairment studies, you are covered by the team that will provide deep expertise, meaningful valuations, and service continuity.



Purchase Price Allocation Focus

Fast And Accurate Service

Single Stop For All Fair Value Needs

Boutique-Firm, High Touch Service

Global Accounting Firm Experience

Purchase Accounting

- 6. Purchase Price Allocations (ASC 805)**
7. RU pushdowns and legal entity valuations
- 8. We value everything:**
 - a. Intangible assets, all types
 - b. Earn-outs
 - c. Deferred revenue, other liabilities
 - d. Machinery and equipment
 - e. Derivative financial instruments
 - f. Debt instruments
 - g. Portfolios (debt, equity, derivatives).

Assets / Liabilities / Portfolios

A set of intangible assets that meet recognition criteria may include technology, customer, marketing, and contract-related assets. Inventory, fixed assets, leaseholds and financial instruments may require additional fair value analysis. Earn-outs and deferred revenue are liabilities in need of fair value analysis as well. We guide management through fair value requirements and assist with all necessary valuations.

Impairments / Mark-to-Market

Valuation support is often required following the initial purchase price allocation. Both qualitative and quantitative impairment testing is always tied to the original valuation. Mark-to-Market adjustments have a direct P&L impact, as such consistency becomes prerequisite for accuracy in financial reporting.

Consecutive Valuation Support

9. Impairment testing (goodwill / intangibles, ASC 350 / 360)
10. Mark-to-market earn-outs, portfolios, non-operating assets and liabilities (ASC 820)
11. Strategic re-evaluation of acquired assets and liabilities
- 12. Valuation policy for future deals.**

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Sorbus Advisors LLC, is a valuation specialist dedicated to assisting clients with deal pricing, accounting regulatory compliance and litigation. With decades of global accounting firm experience, our professionals deliver valuations in the information technology, healthcare, consumer product and financial services industries. The firm was founded in 2008 and located in the San Francisco Bay Area.