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## Gray, Gray & Gray News - Transaction Advisory Services

### Koch's Corner: Goodwill Triggering Events

We are pleased to share the next "Koch's Corner" feature by Richard Koch, Gray, Gray & Gray's Director of Quality Control. ***Koch's Corner delivers concise, "need to know" summaries of important updates on accounting and assurance issues for privately-held companies. THIS MONTH'S FEATURE: [Goodwill Triggering Events](#)***

In March 2021, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2021-03, "Intangibles – Goodwill and Other (Topic 350) – Accounting Alternative for Evaluating Triggering Events."

This update is particularly timely given the pandemic-related economic upheaval of the past 16 months. Certain situations, called triggering events, may cause a decrease in the fair value of an asset. [Read more here](#)



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## Mergers & Acquisitions

### Warning: Be Sure Your Due Diligence Is Thorough



**Due diligence** is critical before completing a transaction. It uncovers information that can help ensure that the deal is a sound business maneuver, help negotiate a better price or loan terms, and provide evidence to help support a claim in court. This article discusses some of the benefits of a thorough due diligence process.

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### A Valuation Professional Gives You a Better Shot at a Winning Deal



**Merger and acquisitions** can be daunting endeavors for buyers and sellers. That's why they both have a better shot at a winning deal if they use financial experts proficient in valuation methods. This article describes the specific assistance that experts can provide before, during and after transactions, as well as why it's beneficial for businesses to be prepared to sell even if they have no current plans to do so.

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