



**BLYTHE GLOBAL ADVISORS**

*FILLING THE GAP IN ACCOUNTING AND FINANCIAL EXPERTISE®*



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### **Perspective from Marc Blythe**

When it comes to mergers or acquisitions,  
each transaction embodies both  
universal interoperable requirements  
and unique opportunities and pitfalls.

Understanding both the sameness and uniqueness  
of a transaction can help companies  
navigate this complex process more efficiently  
to complete the most successful deal.

Several recent engagements in the M&A area have required us at Blythe Global to provide the full spectrum of services necessary to bring about a successful transaction. And that has me thinking about sameness and uniqueness.

Every M&A deal is the same in terms of interoperable requirements – a series of complex activities that need to work seamlessly for any organization to effect a winning merger or acquisition. At the same time, every transaction is unique in terms of the enterprises involved and what each brings (or doesn't bring) to the table – thus presenting different opportunities and pitfalls that can determine the fortunes of the companies involved for years to come.

With these recent engagements in mind, I thought I'd offer a four-part M&A "mini-series" – four brief scenarios illustrating how a client's or their target company's past activities posed a unique challenge to completing a successful transaction. I'll lay out the issues, solutions and lessons learned.

Here are the four interoperable requirements I'll cover and the unique issue an engagement presented:

- Due Diligence – adjusted EBITDA
- Deal Structure Analysis – earn outs
- Integration, Planning and Implementation – carve outs
- Accounting Implications – purchase price allocation, opening balance sheet

In these scenarios, I'll also examine the effects that increased documentation requirements, in-house skills and communications have on the entire process.

So, watch this space throughout the next few weeks and months for some interesting dilemmas your peers have surmounted. That said, if you would like to discuss any aspect of mergers or acquisitions, please contact me. I'd be delighted to talk with you.

**To discuss this important topic further  
or if you're looking for general accounting advice and counsel,  
contact [marc@blytheglobal.com](mailto:marc@blytheglobal.com)**

### Here's a sample of recent and current engagements.

- Providing initial SOX implementation services to several recent IPO companies in the health sciences, restaurant and technology industries.
- Performing business integration and technical accounting assistance to a public multibillion dollar health care services company.
- Performing carve out accounting assistance for a business unit recently acquired by a public company.
- Providing complete outsourced SOX services to a \$500 million multinational company.
- Providing part-time controller/CFO services to several private equity- and venture capital-backed companies ranging from startups to \$50 million businesses.
- Providing financial reporting, XBRL and technical accounting support to several smaller public companies.
- Providing pre-audit support to several companies preparing for their first external audit.

**To learn more about Blythe Global Advisors and our solutions,  
visit our web site at [www.blytheglobal.com](http://www.blytheglobal.com)  
or call us at 949-757-4180.**



#### About Marc Blythe

As president of Blythe Global Advisors, Marc Blythe brings more than 25 years' experience advising companies of all sizes across all industries on their accounting and financial reporting requirements. His areas of expertise include revenue recognition, share-based compensation, mergers and acquisitions/purchase accounting, restructurings/impairments, consolidations/variable interests, lease accounting, derivatives and complex debt, and equity transactions. Prior to forming Blythe Global Advisors, Marc was an audit partner at Ernst & Young.