

pwc business combinations guide

PwC Business Combinations Guide: Navigating the Complexities of Mergers and Acquisitions

pwc business combinations guide offers a thorough roadmap for companies looking to merge with or acquire other businesses. In today's fast-evolving corporate landscape, understanding the nuances of business combinations is crucial for ensuring smooth transitions, compliance with accounting standards, and maximizing shareholder value. Whether you're a CFO, finance professional, or an executive involved in M&A activities, this guide helps demystify the complexities surrounding business combinations and provides practical insights rooted in PwC's extensive expertise.

Understanding Business Combinations: The Basics

At its core, a business combination occurs when two or more entities consolidate into a single reporting entity. This can happen through mergers, acquisitions, or other types of corporate restructuring. The goal is often to achieve synergies, expand market reach, or enhance operational efficiencies. However, the accounting and financial reporting implications of these transactions can be intricate.

One of the first things the PwC business combinations guide emphasizes is the importance of identifying the acquirer. According to IFRS 3 and ASC 805 standards, the acquirer is the entity that obtains control over the other business. Identifying the acquirer correctly influences how assets, liabilities, and goodwill are recognized and measured.

Key Accounting Standards to Know

The PwC business combinations guide highlights IFRS 3 "Business Combinations" and ASC 805 under US GAAP as the primary frameworks governing these transactions. Both standards focus on:

- Recognizing and measuring identifiable assets acquired, liabilities assumed, and any non-controlling interest.
- Determining goodwill or a bargain purchase gain.
- Disclosures required for transparency.

Understanding these standards is essential because they ensure consistency, comparability, and reliability in financial statements after a combination.

Steps in Accounting for a Business Combination

PwC's approach to business combinations outlines several critical steps that companies must carefully execute:

1. Identifying the Acquirer

Determining which entity controls the combined business is foundational. Control typically involves power over the investee, exposure to variable returns, and the ability to affect those returns.

2. Determining the Acquisition Date

This is the date when the acquirer obtains control. It's crucial because the measurement of acquired assets and liabilities is based on their fair values at this point.

3. Recognizing and Measuring Identifiable Assets and Liabilities

Assets and liabilities must be recognized separately from goodwill if they meet recognition criteria. Fair value measurement often requires significant judgment, especially for intangible assets like trademarks, customer relationships, or technology.

4. Measuring Goodwill or Gain from a Bargain Purchase

Goodwill represents the excess of the purchase consideration over the net identifiable assets acquired. If the transaction results in a bargain purchase (i.e., purchase price is less than fair value of net assets), the acquirer recognizes a gain immediately in profit or loss.

5. Disclosures and Reporting

PwC stresses the importance of full disclosure to provide users of financial statements with insights into the nature and financial effects of the combination. This includes details about the acquisition rationale, measurement methods, and the impact on the acquirer's financial position and performance.

Common Challenges in Business Combinations and How PwC Guides Address Them

Business combinations are rarely straightforward. The PwC business combinations guide sheds light on frequent hurdles companies face and how to overcome them.

Valuation Complexities

Valuing intangible assets and contingent liabilities can be tricky. PwC recommends leveraging robust valuation models and involving experts early in the process to ensure accurate measurement.

Tax Implications

Mergers and acquisitions often trigger complex tax consequences. The guide advises close coordination between finance, tax, and legal teams to optimize tax outcomes and avoid surprises during post-combination audits.

Integration and Cultural Alignment

Beyond accounting, PwC recognizes that successful business combinations depend heavily on post-merger integration. Aligning organizational cultures, systems, and processes is key to realizing expected synergies.

Tips for Ensuring a Smooth Business Combination Process

Drawing from PwC's experience, here are some practical tips to navigate business combinations effectively:

- **Start Early with Due Diligence:** Comprehensive due diligence helps identify potential risks and valuation challenges upfront.
- **Engage Cross-Functional Teams:** Include accounting, tax, legal, and operational experts to cover all angles.
- **Maintain Clear Communication:** Transparent communication with stakeholders reduces uncertainty and builds confidence.

- **Plan for Post-Combination Integration:** Early integration planning ensures that operational and cultural challenges are addressed promptly.
- **Stay Updated on Standards:** Regularly review changes in accounting standards related to business combinations to maintain compliance.

How Technology is Shaping Business Combinations

The PwC business combinations guide also touches on the increasing role of technology in streamlining the M&A process. From advanced data analytics to AI-powered valuation tools, technology enables more accurate assessments and faster decision-making. Cloud-based platforms facilitate better collaboration among deal teams and improve transparency in due diligence.

Moreover, automation reduces manual errors and accelerates the preparation of financial reports post-combination. As technology continues to evolve, staying informed about digital tools can provide a competitive edge in managing complex business combinations.

Understanding Non-Controlling Interests and Their Impact

Another critical topic in the PwC business combinations guide is the treatment of non-controlling interests (NCI). When the acquirer does not acquire 100% ownership, the accounting becomes more nuanced.

The acquirer must measure NCI either at fair value or at the proportionate share of the acquiree's net identifiable assets. This choice affects the goodwill calculation and subsequent earnings attribution. PwC advises companies to carefully consider the implications of each method and align with their overall financial strategy.

Real-Life Examples and Case Studies

PwC's guidance often includes practical examples illustrating how business combinations are accounted for in various scenarios. For instance, a cross-border acquisition may involve additional complexities like foreign currency translation, divergent accounting policies, and regulatory hurdles.

Cases involving tech startups highlight the challenges in valuing intangible assets with little historical financial data. Meanwhile, large industrial mergers emphasize the importance of harmonizing reporting systems and managing goodwill impairments over time.

These real-world insights help companies anticipate challenges and apply best practices tailored to their unique circumstances.

Exploring the PwC business combinations guide reveals that while business combinations offer exciting growth opportunities, they require meticulous planning, expert knowledge, and ongoing collaboration. By embracing a structured approach and leveraging PwC's insights, organizations can navigate the complexities with confidence and unlock the full potential of their strategic transactions.

Frequently Asked Questions

What is the PwC Business Combinations Guide?

The PwC Business Combinations Guide is a comprehensive resource that provides practical insights and guidance on accounting for business combinations under IFRS and US GAAP, helping companies navigate complex transactions effectively.

How does the PwC Business Combinations Guide help with purchase price allocation?

The guide offers detailed methodologies and examples for purchase price allocation, including how to identify and measure identifiable assets, liabilities, and goodwill, ensuring compliance with relevant accounting standards.

Does the PwC Business Combinations Guide cover both IFRS and US GAAP standards?

Yes, the guide covers business combination accounting under both IFRS 3 and ASC 805, providing comparative insights and practical tips for entities applying either or both frameworks.

Can the PwC Business Combinations Guide assist with identifying intangible assets in a business combination?

Absolutely, the guide includes criteria and practical advice on identifying, recognizing, and measuring intangible assets acquired in a business combination, which is critical for accurate financial reporting.

How often is the PwC Business Combinations Guide updated?

PwC regularly updates the Business Combinations Guide to reflect the latest changes in accounting standards, regulatory developments, and market practices to ensure users have current and relevant information.

Is the PwC Business Combinations Guide suitable for small and medium enterprises (SMEs)?

While primarily designed for entities dealing with complex business combinations, the guide's clear explanations and examples can also benefit SMEs involved in mergers or acquisitions seeking to understand accounting implications.

Where can I access the PwC Business Combinations Guide?

The PwC Business Combinations Guide can typically be accessed through PwC's official website, often requiring registration or subscription, and may also be available via PwC client portals or professional accounting platforms.

Additional Resources

PwC Business Combinations Guide: Navigating Complex Corporate Synergies

pwc business combinations guide serves as a critical resource for organizations, financial professionals, and auditors navigating the complexities of mergers, acquisitions, and other forms of corporate combinations. In an era where strategic consolidation and expansion are increasingly vital for competitive advantage, understanding the accounting, financial reporting, and regulatory nuances is essential. This guide, developed by PwC, one of the world's leading professional services networks, distills intricate standards and practices into actionable insights that can influence decision-making at the highest levels.

As business combinations continue to evolve, the PwC business combinations guide provides clarity on topics such as purchase price allocation, goodwill recognition, and the treatment of contingent consideration. It also addresses the challenges posed by recent changes in International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP), which demand rigorous analysis and precise application. This article explores the core elements of the guide, highlighting its practical utility and examining how it supports compliance and strategic planning in complex transactions.

Understanding the Framework of Business Combinations

The foundation of any successful business combination lies in a thorough grasp of the underlying accounting framework. PwC's guide emphasizes the importance of applying the acquisition method as stipulated by IFRS 3 and ASC 805 under US GAAP. This approach involves identifying the acquirer, determining the acquisition date, and recognizing and measuring the identifiable assets acquired, liabilities assumed, and any non-controlling interest.

One of the distinguishing features of the PwC business combinations guide is its focus on the detailed

mechanics of fair value measurement. Fair value assessment is pivotal in establishing the purchase price allocation (PPA), which affects future earnings through goodwill and amortization of intangible assets. PwC's expertise in valuation techniques—ranging from discounted cash flow models to market comparables—provides a robust toolkit for auditors and financial executives aiming to comply with stringent reporting requirements.

Purchase Price Allocation and Goodwill

The allocation of the purchase price directly influences the balance sheet and subsequent income statements. The guide outlines the systematic process of allocating the cost of acquisition among tangible assets, identifiable intangible assets, and goodwill. Goodwill, often representing a premium paid for synergies and future growth potential, requires careful impairment testing and disclosure.

PwC highlights common pitfalls in PPA, such as the misidentification of intangible assets or neglecting contingent liabilities. The guide's practical examples and case studies help practitioners avoid these errors, enhancing transparency and minimizing risks of regulatory scrutiny.

Addressing Contingent Consideration and Subsequent Measurement

A significant challenge in business combinations is accounting for contingent consideration—payments dependent on future events or performance metrics. The PwC business combinations guide elaborates on the initial recognition and subsequent measurement of contingent liabilities and assets, a crucial aspect for accurate financial reporting.

Under IFRS and US GAAP, contingent consideration is initially recognized at fair value and remeasured subsequently, with changes typically impacting profit or loss. PwC's analysis underscores the importance of continuous monitoring and reassessment of these conditions, which can materially affect post-acquisition financial outcomes.

Impairment Testing and Post-Acquisition Adjustments

Post-combination, entities must rigorously test goodwill and intangible assets for impairment. PwC's guide provides practical methodologies to navigate impairment testing, considering factors such as market conditions, operational performance, and changes in business strategy. Regular impairment reviews help ensure that asset values reflect economic realities, safeguarding stakeholders' interests.

Additionally, the guide discusses post-acquisition adjustments, which may arise from new information about facts and circumstances that existed at the acquisition date. Timely recognition of these adjustments ensures compliance and accurate financial representation.

Comparative Insights: PwC Guide Versus Industry Practices

When juxtaposed with other business combination frameworks and advisory materials, PwC's guide stands out for its comprehensive yet accessible approach. It bridges the gap between theoretical standards and practical application, making it a preferred reference for multinational corporations and audit firms alike.

One notable advantage of the PwC business combinations guide is its integration of global perspectives, aligning IFRS and US GAAP requirements while addressing jurisdiction-specific considerations. This dual focus is particularly beneficial given the rise in cross-border mergers, where reconciling accounting treatments is paramount.

However, some industry experts note that the guide's detailed nature may require substantial time investment to fully assimilate. Organizations with limited resources might find it challenging to implement all recommendations without external support. Nonetheless, the guide's thoroughness equips users to handle complex scenarios more confidently than generic summaries or less specialized publications.

Essential Features of the PwC Business Combinations Guide

- **Detailed Acquisition Methodology:** Step-by-step procedures for identifying acquirers and determining acquisition dates.
- **Valuation Techniques:** Comprehensive coverage of fair value assessments and purchase price allocations.
- **Contingent Consideration Guidance:** Clear instructions on recognition, measurement, and disclosure.
- **Impairment Testing Framework:** Practical tools for ongoing evaluation of goodwill and intangible assets.
- **Regulatory Alignment:** Updates reflecting the latest changes in IFRS and US GAAP standards.

Practical Applications and Strategic Implications

Beyond compliance, the PwC business combinations guide serves as a strategic asset. Executives and financial teams leverage its insights to optimize transaction structures, manage risks, and enhance shareholder value. For instance, by understanding the nuances of purchase price allocation, companies can better negotiate deal terms and anticipate future earnings impacts.

Moreover, the guide's emphasis on transparent disclosure supports investor confidence and market integrity. In an environment increasingly focused on ESG (Environmental, Social, Governance) factors and corporate responsibility, clear and accurate financial reporting of business combinations is integral to maintaining reputational capital.

The Role of Technology and Digital Tools

PwC also underscores the growing role of technology in managing business combinations. Digital platforms and data analytics facilitate more accurate valuations, streamline due diligence, and enable real-time monitoring of contingent considerations. The guide suggests integrating these tools to complement human judgment and reduce operational bottlenecks.

Emerging Trends and Future Directions

As the global economic landscape shifts, the PwC business combinations guide evolves to address emerging challenges. Trends such as increased regulatory scrutiny, the complexity of intangible assets in the digital economy, and the rise of special purpose acquisition companies (SPACs) are shaping the future of business combinations.

PwC's continuous updates ensure that users remain informed about these developments, enabling proactive adjustments in accounting practices and strategic planning. This forward-looking perspective solidifies the guide's position as an indispensable asset for professionals involved in mergers and acquisitions.

The intricate nature of business combinations demands resources that combine technical rigor with practical application—qualities embodied by the PwC business combinations guide. Its comprehensive treatment of accounting standards, valuation techniques, and strategic considerations makes it a cornerstone reference for navigating the multifaceted world of corporate consolidations.

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pwc business combinations guide: Mergers & Acquisitions: A Practitioner's Guide To Successful Deals Harvey A Poniachek, 2019-02-20 'One of the best new Corporate Finance books.'BookAuthorityThe survival and prosperity of any corporation over the long term depend on the company's ability to grow and develop through a process of investment, restructuring, and redeployment. Since the late 19th century, mergers and acquisitions (M&As) have become an essential vehicle for corporate change, fuelled by synergies that could arise from expansion of sales and earnings, reduction in cost, and lower taxes and cost of capital.M&A transactions, however, are complex and risky and are affected by the state business cycle, financial conditions, regulations, and technology. Approximately two-thirds of all M&A deals fail. This book seeks to provide an effective and comprehensive framework, predominantly embedded in corporate finance, for achieving greater success. Written by academics and practitioners, it integrates business strategies with formal analysis relating to M&A deal making, providing a coherent statement on M&A by utilizing scholarly work with best practices by industry.The authors provide extensive analytical review and applications of the following critical M&A issues: valuation, leveraged buyouts, payment methods and their implications, tax issues, corporate governance, and the regulatory environment, including antitrust in M&A. The book globalizes the M&A model by extending it to cross-border business, risk and select hedging methods, and addresses postmerger integration.This book is intended as a reading text for a course in M&A for undergraduates and MBA programs, and for practitioners as a handbook.

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insurance companies, as well as securities providers, asset management companies and financial holding companies with the up-to-the-minute coverage found in Financial Institutions, Valuations, Mergers and Acquisitions, Third Edition.

pwc business combinations guide: Armstrong's Handbook of Human Resource Management Practice Michael Armstrong, Stephen Taylor, 2023-01-03 Armstrong's Handbook of Human Resource Management Practice is the definitive resource for HRM students and professionals, helping readers understand and implement HR to align with business needs. This book provides detailed coverage of all areas essential to the HR function such as employment law, employee relations, learning and development, performance management and reward management. It also covers the HR skills needed to ensure professional success, including leadership, managing conflict, interviewing and using statistics. It is illustrated throughout in full colour and has a range of pedagogical features to consolidate learning such as source review boxes, key learning points and case studies from international organizations such as IBM, HSBC and Johnson and Johnson. This fully updated 16th edition includes new chapters on managing remote workers and developments in digital human resource management practices. There are also updates to reflect the changes throughout the HR function, such as performance leadership, 'smart' reward and employee wellbeing. Armstrong's Handbook of Human Resource Management Practice is suited to both professionals and students of undergraduate and postgraduate degrees. It is also aligned with the Chartered Institute of Personnel and Development (CIPD) profession map so can be used by those studying the Associate Level 5 and Advanced Level 7 qualifications. Online supporting resources include comprehensive handbooks for lecturers and students, lecture slides, all figures and tables, toolkits, and a literature review, glossary and bibliography.

pwc business combinations guide: Complex Systems, Multi-Sided Incentives and Risk Perception in Companies Michael I.C. Nwogugu, 2019-09-06 Most research about financial stability and sustainable growth focuses on the financial sector and macroeconomics and neglects the real sector, microeconomics and psychology issues. Real-sector and financial-sectors linkages are increasing and are a foundation of economic/social/environmental/urban sustainability, given financial crises, noise, internet, "transition economics", disintermediation, demographics and inequality around the world. Within complex systems theory framework, this book analyses some multi-sided mechanisms and risk-perception that can have symbiotic relationships with financial stability, systemic risk and/or sustainable growth. Within the context of Regret Minimization, MN-Transferable Utility and WTAL, new theories-of-the-firm are developed that consider sustainable growth, price stability, globalization, financial stability and birth-to-death evolutions of firms. This book introduces new behaviour theories pertaining to real estate and intangibles, which can affect the evolutions of risk-taking and risk perception within organizations and investment entities. The chapters address elements of the dilemma of often divergent risk perceptions of, and risk-taking by corporate executives, regulators and investment managers.

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and Sustainable Growth Michael I. C. Nwogugu, 2019-11-01 Traditional research about Financial Stability and Sustainable Growth typically omits Earnings Management (as a broad class of misconduct), Complex Systems Theory, Mechanism Design Theory, Public Health, psychology issues, and the externalities and psychological effects of Fintech. Inequality, Environmental Pollution, Earnings Management opportunities, the varieties of complex Financial Instruments, Fintech, Regulatory Fragmentation, Regulatory Capture and real-financial sector-linkages are growing around the world, and these factors can have symbiotic relationships. Within Complex System theory framework, this book analyzes these foregoing issues, and introduces new behaviour theories, Enforcement Dichotomies, and critiques of models, regulations and theories in several dimensions. The issues analyzed can affect markets, and evolutions of systems, decision-making, Internal Markets and risk-perception within government regulators, operating companies and investment entities, and thus they have Public Policy implications. The legal analysis uses applicable US case-law and statutes (which have been copied by many countries, and are similar to those of many common-law countries). Using Qualitative Reasoning, Capital Dynamics Theory (a new approach introduced in this book), Critical Theory and elements of Mechanism Design Theory, the book aims to enhance cross-disciplinary analysis of the above-mentioned issues; and to help researchers build better systems/Artificial-Intelligence/mathematical models in Financial Stability, Portfolio Management, Policy-Analysis, Asset Pricing, Contract Theory, Enforcement Theory and Fraud Detection. The primary audience for this book consists of university Professors, PHD students and PHD degree-holders (in industries, government agencies, financial services companies and research institutes). The book can be used as a primary or supplementary textbook for graduate courses in Regulation; Capital Markets; Law & Economics, International Political Economy and or Mechanism Design (Applied Math, Operations Research, Computer Science or Finance).

pwc business combinations guide: Manager's Guide to Compliance Anthony Tarantino, 2012-06-25 Compliance requirements are here to stay. Prepare your company for the growing challenge. A Wall Street Journal/Harris poll revealed that two thirds of investors express doubts in the ability of corporate boards of directors to provide effective oversight. In the shadow of recent global scandals involving businesses such as Parmalat and WorldCom, Manager's Guide to Compliance: Best Practices and Case Studies is essential reading for you, whether your organization is a major corporation or a small business. This timely handbook places U.S. and global regulatory information, as well as critical compliance guidance, in an easy-to-access format and helps you make sense of all the complex issues connected with fraud and compliance. Wide perspectives and best practices combined deliver a punch that will knock your 'SOX' off! The author has blended together a critical mix necessary for effectively handling the requirements of SOX. —Rob Nance, Publisher, AccountingWEB, Inc. Robust compliance and corporate governance is an absolute necessity in today's business environment. This new book by Anthony Tarantino is an authoritative guide to understanding and implementing compliance and regulatory requirements in the United States and around the world. From SOX to COSO to ERM, this book covers them all. —Martin T. Biegelman, Certified Fraud Examiner, Fellow and Regent Emeritus of the Association of Certified Fraud Examiners, and coauthor of Executive Roadmap to Fraud Prevention and Internal Control: Creating a Culture of Compliance If compliance wasn't difficult enough, now companies are faced with a barrage of technology vendors claiming to automate compliance as if it were a project. In his new book, Dr. Tarantino paints the reality of the situation: companies need to embrace the broader tenets of governance and use technology to embed governance policies and controls into their daily business processes. Only then can they gain business value from their compliance investments. —Chris Capdevila, CEO and cofounder, LogicalApps

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guidance to develop and implement AI ethics strategies effectively. Cases on AI Ethics in Business offers a comprehensive solution by examining AI Ethics through theoretical lenses and innovative practices. It provides a roadmap for organizations to address ethical challenges in AI adoption, offering insights from leaders in the field. With a focus on theory-to-practice, the book equips readers with actionable strategies and frameworks to navigate the ethical implications of AI, ensuring responsible and sustainable AI deployment.

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discuss damages issues more effectively and communicate them better to tribunals, with the aim of producing better awards. The book is split into four parts: Part I - Legal Principles Applicable to the Award of Damages; Part II - Procedural Issues and the Use of Damages Experts; Part III - Approaches and Methods for the Assessment and Quantification of Damages; Part IV - Industry-Specific Damages Issues

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The developments in our environment and society has made it clear that the way we run our businesses and govern our nations is not sustainable in the long run. This is also why more and more companies and organizations are pursuing sustainable business through various Corporate Social Responsibility (CSR) activities. However, many companies experience that although they facilitate a CSR strategy on corporate level, CSR is often not embedded in their business and/or integrated across their functions. If companies are to achieve the full business potential and performance impact of CSR, sustainability has to be operationalized, targeted and measured across the value chain through empowered employees and in alignment with the business strategy of the company. Though state-of-the-art CSR research, theories and models, the theoretical platform for sustainable business and CSR is presented in this book. However, CSR is carried out in practice, and not just in theory. This is why each chapter is supplemented with practical case examples explaining the way in which different companies and their managers have integrated sustainable business in their strategy and across the organizations' different functions. As is evident both in theory and practice, the success of CSR integration is highly affected by industrial context, as the unique characteristics of the industry have an impact on the key sustainability challenges and business opportunities of the specific company and industry. In support of this evidence, the book also reveals how CSR can be implemented across private and public organizations as well as small & medium sized entities (SMEs).

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pwc business combinations guide: Financial and Accounting Guide for Not-for-Profit Organizations, 2008 Cumulative Supplement Malvern J. Gross, John H. McCarthy, Nancy E. Shelmon, 2008-04-25 The 2008 Cumulative Supplement contains the following: We have updated Appendix D, Summary of Emerging Issues for Not-for-Profit Organizations, which highlights accounting, financial reporting, tax, and regulatory compliance issues, including their potential impact. SAS 112 (which replaced SAS 60) is addressed in Chapter 24 as well as Appendix E. Chapter 26 on Investments includes the Alternative Investments Practice Aid issued by the Alternative Investments Task Force established by the Audit Issues Task Force of the Auditing Standards Board. In addition, we have included a new, comprehensive whitepaper on this topic (useful for management, the board and the auditors) as Appendix F. Another white paper, helping management and the board to understand the balance sheet, has been added as Appendix G. Chapter 28 discusses some of the IRS' proposed revisions to Form 990 and provides a website where you may obtain the most recent status and information.

pwc business combinations guide: The Economics of Space Sustainability Delivering Economic Evidence to Guide Government Action OECD, 2024-06-28 Earth's orbits are polluted by more than 100 million debris objects that pose a collision threat to satellites and other spacecraft. The risk of perturbing highly valuable space-based services critical to life on Earth, such as weather monitoring and disaster management, is making debris mitigation an urgent policy challenge. This book provides the latest findings from the OECD project on the economics of space sustainability, which aims to improve decision makers' understanding of the societal value of space infrastructure and costs of space debris. It provides comprehensive evidence on the growth of space debris, presents methods to evaluate and quantify the value of the satellites at risk and discusses ways to ensure a more sustainable use of the orbital environment. It notably includes case studies from Italy,

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