

**SKILLS FRAMEWORK FOR WHOLESALE TRADE  
TECHNICAL SKILLS & COMPETENCIES (TSC) REFERENCE**

<b>TSC Category</b>	Business Development					
<b>TSC</b>	Mergers and Acquisitions					
<b>TSC Description</b>	Analyse mergers and acquisitions strategically to identify opportunities to drive down effective tax rates and increase organisation valuations					
<b>TSC Proficiency</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>	<b>Level 5</b>	<b>Level 6</b>
					<b>WST-CFI-5003-1.1-1</b>	<b>WST-CFI-6003-1.1-1</b>
					Develop strategies to address financial and tax implications arising from deal structuring activities	Formulate new functional workflows to adopt robotics and automated technology to streamline processes
<b>Knowledge</b>					<ul style="list-style-type: none"> <li>• Business valuation concepts</li> <li>• Business impact forecast of potential M&amp;A deals</li> <li>• Industry knowledge of potential Mergers and Acquisitions (M&amp;A) targets, such as patents, pricing pressures and tax considerations</li> <li>• Financial and tax implications of a deal on the organisation's financial position</li> <li>• Financial instruments to shape the structure of a deal for the benefit of the organisation</li> </ul>	<ul style="list-style-type: none"> <li>• Business valuation concepts</li> <li>• Business impact forecast of potential M&amp;A deals</li> <li>• Industry knowledge of potential M&amp;A targets, such as patents, pricing pressures and tax considerations</li> <li>• Financial and tax implications of a deal on the organisation's financial position</li> <li>• Financial instruments to shape the structure of a deal for the benefit of the organisation</li> </ul> <p>Characteristics of good M&amp;A targets</p>

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<p><b>Abilities</b></p>					<ul style="list-style-type: none"> <li>• Identify and evaluate M&amp;A opportunities to create shareholder value</li> <li>• Support in leveraging M&amp;A opportunities to drive down effective tax rates, increase organisation valuations, and capitalise on internal economies of scale</li> <li>• Risk manage the whole M&amp;A process from identification of targets through due diligence and post-deal execution and integration</li> <li>• Function as the checks and balance for the business in all aspects of the M&amp;A processes</li> <li>• Leverage business intelligence through analysis of data to facilitate deal structuring</li> <li>• Facilitate the development M&amp;A implementation plans with internal stakeholders to integrate acquired company into existing organisation</li> </ul>	<ul style="list-style-type: none"> <li>• Identify and evaluate M&amp;A opportunities to create shareholder value</li> <li>• Identify and leverage M&amp;A opportunities to drive down effective tax rates, increase organisation valuations, and capitalise on synergies to create scale</li> <li>• Risk manage the whole M&amp;A process from identification of targets through to due diligence and post-deal execution and integration</li> <li>• Function as the checks and balances for the business in all aspects of the M&amp;A processes</li> <li>• Monitor the measures of success of the M&amp;A</li> </ul> <p>Leverage business intelligence through analysis of data to facilitate deal structuring</p>
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