

A Valuation Primer for Financial Reporting Self-Study Webinar (11 Hours)

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SA370

Self Study Webcast
Dec 20 - Dec 21

Overview:

Due to the critical nature of Fair Value Measurement (ASC 820), accountants skilled in performing valuations and fair value determinations are not only of greater value to their companies, but are primed to expand and enhance their career opportunities. This information-packed self-study webinar will:

- Provide an overview of the valuation process and basics of value calculations
- Position you to begin performing valuations and fair-value determinations in acquisitions
- Help you better understand valuations prepared by third-party experts
- Explain the techniques used to test goodwill for impairment
- Discuss the three valuation methods and subsets therein, as well as the standards and premise of value

Objective:

To provide CPAs with the knowledge and skills to begin engaging in fair-value determinations, and better understand valuation reports from third-party professionals. In addition, this self-study webinar will familiarize you with techniques used to test goodwill for impairment, and provide checklists, charts and a basic case study to navigate.

[Detailed Learning Objectives](#) [1]

Emphasis:

- **Types of Value**
 - Market
 - Enterprise
 - Equity
- **Fair Value Hierarchy**
 - Cost, market and income approaches
- **Valuation Process**
 - Internal Rate of Return (IRR)
 - Weighted Average Return on Assets (WARA)
 - Equity
 - Company Specific Risk Premium (CSRP)
 - Capital Asset Pricing Model (CAPM)
 - Weighted Average Cost of Capital (WACC)
- **Goodwill & Intangible Asset Impairment Testing**
- **Valuing an Acquisition**
- **Transaction Price**
- **Contingent Consideration**

- **Cost, Market & Income Approaches**

- Historical cost trending
- Unit cost method
- Unit of production
- Contributory assets
- Discounted Cash Flow (DCF) Valuation
- Terminal value

- **Tax Amortization Benefit**

- **Fair Value Disclosures**

Recognize the difference between value, cost and price

Recognize both the costs and the fair value of assets

Identify the method with which valuations are typically used

Identify the different definitions of fair value given by various authors

Identify the characteristics of market participants

Recognize the common methodologies used to calculate value

Recognize the assumptions under which each of the publicly traded company used

Identify the valuation method that allows the Discount rate to be derived

Identify key valuation inputs

Recognize common valuation errors using the liquidation value

Identify an investor's cost of equity using both the CAPM and WACC formula

Identify how to calculate the cost of capital

Recognize the relative valuation relationship between the weighted average cost of capital (WACC), the discount rate of value (DR), and the weighted average return on assets (ROA)

Recognize the relationship between an investment's value and its value volatility

Recognize the principal methodologies for identifying inputs when using market or income

Identify some of the methodologies used to calculate a liquidation or liquidation value of a company

Identify the appropriate timing for the timing of a company's liquidation

Identify the valuation method commonly used when using liquidation value for liquidation

Recognize the timing of a company's liquidation

Recognize how to calculate liquidation value

Identify the use of the liquidation value of a company's assets to calculate

Identify the valuation method generally resulting in the highest amount when used for value calculation

Identify the valuation method that uses liquidation value information in the liquidation

Recognize the appropriate components of a discounted cash flow valuation



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Identify a common mistake made in financial reporting.

Recognize common accounting errors in valuation.

Recognize specific accounting concepts related to asset valuation.

Identify the FASB conceptual framework of accounting assets.

Recognize the recording and other implications of non-reciprocal transfers in valuation.

Recognize the different valuation methods currently recognized in the standards.

BottomPrerequisite:

Basic knowledge of financial accounting and reporting.

Preparation:

No advance preparation required.

Level of Knowledge:

Intermediate.

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Links:

[1] [https://www.cpeonline.com/JavaScript:showObjectivesPopup\(\);](https://www.cpeonline.com/JavaScript:showObjectivesPopup();)