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Every aspect of value well measured

Valuation services



pwc

Valuation: the benefits of an integrated approach

Your valuation challenges:

- Financial reporting continues moving to a **fair value** model.
- Companies, financial institutions and asset managers must deal with **increasingly complex issues** related to business and asset valuation as well as risk management.
- Increased **regulatory scrutiny** around fair value issues raises the stakes further.
- By bringing together professionals with extensive valuation, technical accounting (US GAAP and IFRS), financial reporting, tax, deal structuring, asset management and industry expertise, PwC can offer something that most firms do not: an integrated valuation, accounting, tax and business advisory model.



PwC offers these advantages:

- A distinctive solution that integrates valuation advice with accounting, tax and risk management expertise.
- Valuation capabilities that span a range of needs, issues and asset categories.
- Deep experience with valuation issues unique to key industries and these specialized areas:
 - Transactions and other events
 - Asset management
 - Financial reporting and analysis
- A comprehensive approach to cross-border transactions and coordination with valuation resources throughout the global network of PwC firms in 151 countries.

Key valuation issues and solutions

A range of events and issues can trigger the need for valuation services. Here are some examples relating to key issues and the corresponding assistance that PwC can provide:

Valuation issue	PwC solution
Transactions and other events	
Business combinations/asset purchases	<ul style="list-style-type: none">• Purchase price allocations under ASC 805 (SFAS 141(R)).• Determine opening balance sheet after acquisition.
Tax planning and reporting	<ul style="list-style-type: none">• Tax valuation for tax reorganizations, intellectual property transfers, tax consequences of a business combination, deferred tax assets, and other transactions.
Asset management	
Portfolio valuation	<ul style="list-style-type: none">• Private Equity and Hedge Fund portfolios marked to fair value under ASC 820 (FAS 157).
Risk measurement and analysis	<ul style="list-style-type: none">• Establishing controls, best practices, and policies and procedures for measuring and managing risk.• Assessing valuation and risk models.
Financial reporting and analysis	
Impairments	<ul style="list-style-type: none">• Goodwill tested annually under ASC 350 (SFAS 142).• Securities and loans also need to be tested.
Financing transactions	<ul style="list-style-type: none">• Embedded derivatives and other financial instruments marked to fair value under ASC 815 (SFAS 133), ASC 470-20-30 (APB 14-1), and other relevant standards.

For more information, contact:

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