

TUTORIAL COURSE FORM – 2022-2023 ACADEMIC YEAR

Name of the tutorial course (incoming Erasmus/exchange students)	BUSINESS VALUATION
Name of the professor	Pavaloaia Leontina
Email of the professor	betianu@uaic.ro
Office of the professor Consultation hours	B521 Monday: 9 AM
Semester(s) in which the tutorial course is available	I, II
No. of ECTS credits	6
Level of study (bachelor/master/PhD)	master
Short description/Contents	The Nature of Value The Valuation Process Identifying the Type of Value and Its Definition Cost Approach to Value Income Capitalization Approach to Value Sales Comparison Approach to Value Reconciliation of the Value Indications and Final Opinion of Value
Assessment/Evaluation	1. Project - Property Valuation Report - 50%, deadline: 12 week 2. Exam - 50%
Bibliography	Mark R. Ratterman, 2018, <i>Valuation by Comparison</i> , Second Edition, Spiralbound Appraisal institute, 2013, <i>The Appraisal of Real Estate</i> , 14th Edition IVSC, 2012, <i>International Valuation Standards</i> , 2017, ISBN 978-0-9931513-0-9 IVSC, 2012, <i>Discounted Cash Flow</i> , ISBN 978-0-9569313-4-4 IVSC, 2012, <i>The Cost Approach for Tangible Assets</i> , ISBN 978-0-9569313-1-3 IVSC, 2012, <i>The Valuation of Intangible Assets</i> , ISBN 978-0-9569313-2-0
Prerequisites (if any)	
Observations	