

## TUTORIAL COURSE FORM – 2024-2025 ACADEMIC YEAR

<b>Name of the tutorial course (incoming Erasmus/exchange students)</b>	<b>BUSINESS VALUATION</b>
<b>Name of the professor</b>	Pavaloaia Leontina
<b>Email of the professor</b>	betianu@uaic.ro
<b>Office of the professor Consultation hours</b>	B521 Monday: 9 AM
<b>Semester(s) in which the tutorial course is available</b>	I, II
<b>No. of ECTS credits</b>	6
<b>Level of study (bachelor/master/PhD)</b>	master
<b>Short description/Contents</b>	<ol style="list-style-type: none"> <li>1. The Nature of Value</li> <li>2. The Valuation Process</li> <li>3. Identifying the Type of Value</li> <li>4. The Sales Comparison Approach</li> <li>5. The Income Capitalization Approach</li> <li>6. The Cost Approach</li> <li>7. Reconciliation of the Value Indications and Final Opinion of Value</li> </ol>
<b>Assessment/Evaluation/Frequency of meetings</b>	<ol style="list-style-type: none"> <li>1. Project - Property Valuation Report - 50%, deadline: 11 weeks of semester</li> <li>2. Exam - 50%: 14 weeks of semester</li> </ol>
<b>Bibliography</b>	<p>Mark R. Ratterman, 2018, <i>Valuation by Comparison</i>, Second Edition, Spiralbound</p> <p>Appraisal institute, 2013, <i>The Appraisal of Real Estate</i>, 14th Edition</p> <p>IVSC, 2012, <i>International Valuation Standards</i>, 2017, ISBN 978-0-9931513-0-9</p> <p>IVSC, 2012, <i>Discounted Cash Flow</i>, ISBN 978-0-9569313-4-4</p> <p>IVSC, 2012, <i>The Cost Approach for Tangible Assets</i>, ISBN 978-0-9569313-1-3</p> <p>IVSC, 2012, <i>The Valuation of Intangible Assets</i>, ISBN 978-0-9569313-2-0</p>
<b>Observations</b>	