



UNIVERSITATEA „ALEXANDRU IOAN CUZA” din IAȘI

FACULTATEA de ECONOMIE ȘI ADMINISTRAREA AFACERILOR

TUTORIAL COURSE FORM

2025-2026 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 days/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	1. The Nature of Value 2. The Valuation Process 3. Identifying the Type of Value 4. The Sales Comparison Approach 5. The Income Capitalization Approach 6. The Cost Approach 7. Reconciliation of the Value Indications and Final Opinion of Value
Assessment/Evaluation	1. Project - Property Valuation Report - 50%, deadline: 11 weeks of semester 2. Exam - 50%: 14 weeks of semester
Bibliography	Appraisal institute, 2013, <i>The Appraisal of Real Estate</i> , 14th Edition Damodaran, A. (2022). <i>Investment Valuation: Tools and Techniques for Determining the Value of Any Asset</i> (3rd ed.). Mark R. Ratterman, 2018, <i>Valuation by Comparison</i> , Second Edition, Spiralbound Wiley. 6. Koller, T., Goedhart, M., & Wessels, D. (2020). <i>Valuation: Measuring and Managing the Value of Companies</i> (7th ed.). McKinsey & Company. 7. International Valuation Standards Council (IVSC). (2021). International Valuation Standards (IVS) 2021 - Business Valuation Principles.



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	<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>
Observations	