



2010 CONGRESS ON FAIR VALUE — MEASUREMENTS AND RECOGNITION: SHARED SPACE

SEPTEMBER 27 – 28, 2010 SEATTLE, WA USA

SESSION TITLE: Valuation of Contingent Consideration under FASB ASC 805 (formerly SFAS 141R)

SESSION DATE: Tuesday, September 28, 2010

SESSION TIME: 3:45 – 5:30pm

Session Summary: As a result of new requirements under FASB ASC 805 (formerly SFAS 141R) that went into effect in 2009, the need to value contingent consideration (aka earnouts) has increased, but with a lack of authoritative guidance to date, wide divergence continues to exist in practice. Learn how to assess key issues, gain new insights and model diverse payout structures.

CPE Hours / Fields of Study: 2 Hrs – Specialized Knowledge and Applications (SK&A)

Presenter Bio:



Brent E. Sloan, ASA a Senior Manager with Grant Thornton LLP's Advisory Services, specializes in the valuation of public and closely-held businesses and business segments, intangible assets, intellectual property and related matters for a variety of purposes. His primary focus has been in providing intangible asset purchase price allocation, goodwill and long-lived asset impairment testing analyses for financial statement reporting purposes pursuant to FASB ASC 805, 350 and 360 (formerly SFAS 141R, 142 and 144) and IFRS 3R and IAS 38, and valuing securities (stock options and other equity-based awards) issued as deferred compensation subject to compliance with ASC 718 (SFAS 123R) / IRC 409A and SEC/AICPA "cheap stock" regulations.

He is the co-author of Valuation of Contingencies under ASC 805 (SFAS 141R) for American Society of Appraisers' BV 302 Special Topics in the Valuation of Intangible Assets course (first offered May 2010). He is also a contributing author of Financial Valuation: Applications and Models (John Wiley & Sons, 2006 [2nd Ed.] and 2010 [3rd Ed.]

CONGRESS SPONSORS

Seattle University National Association of Certified Valuation Analysts Institute of Business Appraisers

