

Technical Resources for Financial Reporting Valuations

VFR-1 Identification of Contributory Assets and Calculation of Economic Rents. Washington, DC: The Appraisal Foundation, 2010.

VFR-2 The Valuation of Customer-Related Assets. Washington, DC: The Appraisal Foundation, 2016.

VFR-3 The Measurement and Application of Market Participant Acquisition Premiums. Washington, DC: The Appraisal Foundation, 2017.

VFR-4 Valuation of Contingent Consideration. Washington, DC: The Appraisal Foundation, 2019.

Accounting and Valuation Guides

Valuation of Privately-Held Company Equity Securities Issued as Compensation. New York: American Institute of Certified Public Accountants, 2012.

Assets Acquired to Be Used in Research and Development Activities. New York: American Institute of Certified Public Accountants, 2013.

Testing Goodwill for Impairment. New York: American Institute of Certified Public Accountants, 2013.

Valuation of Portfolio Company Investments of Venture Capital and Private Equity Funds and Other Investment Companies. New York: American Institute of Certified Public Accountants, 2019.

Wachowicz, Jay, and Michelle Brower. "Differences in PPA Procedures: Financial Reporting vs Tax Reporting." Stout, 2017.