TABLE OF CONTENTS

Chapter		Paragraph
	Introduction	.0105
1	Concepts and Application of Financial Accounting Standards Board Accounting Standards Codification 820 General Concepts of FASB ASC 820 Applying FASB ASC 820 Valuation Techniques to	.0128 .0205
	Reporting Units	.0618
	Income Approach	.0911
	Market Approach	.1216
	Asset Approach	.1718
	Applying FASB ASC 820 Framework to Reporting Units	.1928
	Determine the Unit of Account	.20
	Determine the Valuation Premise	.2123
	Identify the Potential Markets	.2425
	Determine Market Access	.26
	Apply the Appropriate Valuation Approaches	.27
	Determine the Fair Value	.28
2	Accounting Considerations When Testing Goodwill for	
	Impairment	.0167
	Introduction	.0104
	Two-Step Goodwill Impairment Test	.0509
	Identification of Reporting Units	.1018
	Assigning Assets and Liabilities to a Reporting Unit	.1930
	Assigning Assets and Liabilities to a Reporting	
	Unit – Additional Considerations	.3137
	Debt Recognized at the Corporate Level Deferred Taxes Related to Assets and Liabilities of	.31
	a Reporting Unit	.32
	Cumulative Translation Adjustment	.33
	Contingent Consideration Arrangements	.3437
	Assigning Recorded Goodwill to Reporting Units	.3839
	Assigning Recorded Goodwill to Reporting	
	Units—Additional Considerations	.4050
	Reporting Units With Noncontrolling Interest	.4043
	Reorganization of Reporting Structure	.44
	Goodwill Impairment Testing by a Subsidiary	.4548
	Disposal of All or a Portion of a Reporting Unit	.4950
	When to Test Goodwill for Impairment	.5157
	Changing Annual Test Date	.5253
	Testing for Impairment Between Annual Test Dates	.5455

Chapter		Paragraph
2	Accounting Considerations When Testing Goodwill for Impairment—continued	
	Testing Goodwill Remaining in a Reporting Unit	
	Upon Disposal of a Portion of a Reporting Unit	.56
	Order of Impairment Testing	.57
	Previous Fair Value Measurements of a Reporting Unit	.58
	Step 2 of Goodwill Impairment Test	.5964
	Attributing Goodwill Impairments to the Parent and the	
	Noncontrolling Interest	.65
	Disclosure Requirements	.6667
	Disclosure Requirements of Accounting Principles Generally Accepted in the United States of	
	America	.66
	SEC Disclosure Requirements	.67
3	Qualitative Assessment	.0126
	Introduction	.0102
	Identifying Inputs and Assumptions That Most Affect Fair	
	Value	.0306
	Identifying Relevant Events and Circumstances	.0713
	Weighing Identified Events and Circumstances	.1417
	Concluding on the Totality of Events and Circumstances	.1821
	Other Considerations	.2226
4	Measuring Fair Value of a Reporting Unit	.0194
	Introduction	.0106
	Market Participant Assumptions Effects of Noncontrolling Interest When Measuring the	.0708
	Fair Value of the Reporting Unit	.0916
	Valuation Techniques	.1720
	Using the Income Approach to Estimate Fair Value of a	
	Reporting Unit	.2142
	Treatment of Risk	.2229
	Measuring Final Cash Flow Amount or Terminal	
	Value	.3033
	Adjustments to Prospective Financial Information Income Tax Considerations: Taxable Versus	.34
	Nontaxable Determination	.3542
	Using the Market Approach to Estimate Fair Value of a Reporting Unit	.43
	Considerations in Applying the Guideline Public	44 70
	Company Method	
	Identification of Guideline Public Companies	11 - 17

Chapter		Paragraph
4	Measuring Fair Value of a Reporting Unit—continued	
	Number of Guideline Companies Selected for	40
	Comparison	.48
	How to Calculate Multiples and Which Multiples to	.4957
	Use	.4737
	Multiples to Enhance Comparability	.58
	Adjustments to Subject Reporting Unit Financial	.00
	Data	.59
	Elimination of Multiples That Are Not Meaningful	.6061
	How to Select Multiples to Apply to the Subject	
	Reporting Unit	.6265
	Weighting of Multiple Type	.6667
	Enterprise Versus Equity Level Multiples	.68
	Issues of Noncontrolling Versus Controlling Interest	.6970
	Cash and Nonoperating Assets	.7172
	Considerations in Applying the Guideline Company	
	Transactions Method	.7378
	Limitations on Availability of Data	.74
	Assessing Relevant Time Period for Guideline	
	Company Transactions	.75
	Number of Guideline Company Transactions	7,
	Selected for Comparison	.76
	How to Select Multiples to Apply to the Subject	.77
	Reporting Unit	.77
	Comparison of Fair Value Measurements to External Fair	./0
	Value Indications	.7983
	Comprehensive Example	.8494
	Overview	.8485
	Step 1 of Goodwill Impairment Test	.8691
	Step 2 of Goodwill Impairment Test	.9293
	Schedules	.72 .73
	Colloadios	./4

Appendix

A Disclosure of Goodwill and Goodwill Impairment Testing
B Table of Responsibilities of Management and the External
Valuation Specialist

Glossary

Index of Pronouncements and Other Technical Guidance Subject Index http://www.phookshop.com