



# 2012 CONGRESS ON FAIR VALUE— MEASUREMENTS AND RECOGNITION: SHARED SPACE

FEBRUARY 27-28, 2012 SEATTLE, WA USA

---

SESSION TITLE: **WARA—What is it good for? Working with Audit Firms on Fair Value**  
in conjunction with Valuation of Compensation Awards using Binomial and Monte Carlo Modeling

SESSION DATE: Tuesday, February 28, 2012

SESSION TIME: 11:05 a.m.–11:55 a.m. **Part 2**

Session Summary: The session will cover the key areas that will need to be addressed when submitting a fair value report to your audit firm, including 1) WARA analysis, 2) Separate intangible assets, including customer assets and calculating contributory charges for items such as assembled workforce and 3) Tax considerations and their impact on fair value.

CPE Hours /  
Fields of Study: 1 Hr Specialized Knowledge and Applications (SK&A)

Presenter(s) Bio: Kent Pummel, CPA/ABV, CVA



Chair of Clark, Schaefer, Hackett & Company's Business Valuation and Litigation Support Committee. Clark, Schaefer, Hackett & Company is a top-100 public accounting firm with offices in Central and Southwest Ohio. Presented at the NACVA/IBA 2010 Annual Consultant's Conference. Frequent presenter on business valuation to local bar associations and other professional groups. Member of NACVA's Valuation Exam & Grading Committee and is AICPA ABV Champion for Ohio. Currently serves on Executive Board for the Ohio Society of CPA's.

CONGRESS SPONSORS  
Seattle University • Consultants' Training Institute

