



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

FEBRUARY 27-28, 2012 SEATTLE, WA USA

SESSION TITLE: Fair Value of Car Dealerships' Franchise Rights and Goodwill
SESSION DATE: Tuesday, February 28, 2012
SESSION TIME: 7:10 a.m.–8:00 a.m. pacific standard time / 10:10 a.m.–11:00 a.m. eastern standard time

Session Summary: The focus of the session will be on new car dealerships in the US market. In 2010 new car dealerships were a \$440 billion industry and are projected to reach \$575 billion in 2015. Retail dealerships frequently trade hands and, thus, fair valuations are needed. Franchise rights and goodwill are the major assets requiring business valuation analysis for financial reporting. This presentation will provide the participants with an overview of the issues and methods to value the primary intangible assets in this huge industry.

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

Presenter Bio: Poonam Vaidya, ASA, CBA



Ms. Vaidya has extensive experience in preparing valuations for purposes of financial statement reporting, tax reporting, pricing additional equity investment, reorganization, and litigation support services. In addition to specializing in new-car dealership valuations, Ms. Vaidya has provided valuation services to agricultural farms, restaurants, hotels, gaming, automobile dealerships, gasoline distributors, aircraft leasing, paints, advertising, telecommunications, electronics, real estate, shipping, Internet retail, employment agencies, power utilities, professional practices, general manufacturing, and wholesale distribution and retail sectors.

Her litigation support service experience includes preparation of valuations and computations of business damages, lost profits, and lost wages, for litigation engagements involving shareholder disputes, antitrust cases, marital dissolution, tax litigation, mediation, eminent domain, wrongful termination, and insurance. She performs fair value valuations for financial reporting purposes including ASC 805 purchase price allocations and ASC 350 goodwill impairment tests.

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