

GOODWILL & INTANGIBLE ASSET IMPAIRMENT TESTING

Valuation Services for Complex Business Issues

For companies that have grown through acquisitions, goodwill and other intangible assets can represent a significant portion of the balance sheet. U.S. GAAP requires that such assets be regularly evaluated for impairment.

YOUR BUSINESS NEEDS

While certain elements of this evaluation will be common to all companies, each company and each asset reflect a unique set of circumstances that must be fully understood in order to assess whether impairment exists. The complex rules surrounding impairment testing also make the preparation and documentation of these analyses a challenging process.



OUR SOLUTION

Dopkins & Company's professionals are well-versed both in the impairment testing process and the financial reporting implications when such impairment exists.

In an era of regulatory change and dynamic business models, financial reporting services must be equipped to handle complex business issues down to the smallest detail. Based on our knowledge of valuation processes and financial accounting, and on our experience with auditors and users of financial statements, our professionals are at the leading edge of development of analyses to assist with our clients' impairment testing and to support their financial reporting.

PROTECT

YOUR

ASSETS

YOUR VALUATION TEAM

FOR MORE INFORMATION ABOUT DOPKINS BUSINESS VALUATION SERVICES, CONTACT:



Brendan P. Brady CPA

Director, Assurance Services Group • bbrady@dopkins.com

Brendan leads assurance engagements as well as internal control projects in a wide range of industries. He spends a significant portion of his practice on transactional advisory consulting services for privately held and family-owned business.



Teresa M. Majors CPA

Partner, Tax Advisory Group • tmajors@dopkins.com

Teresa works with local public and private companies providing assistance with tax compliance, tax provision issues, Sarbanes-Oxley compliance, and FIN 48 implementation. She has broad based experience including working with both public and private companies and their executives and owners. She has extensive experience with multi-state corporations, consolidated return issues, mergers and acquisitions, and tax provision issues.



Albert A. Nigro CPA, CVA

Partner, Tax Advisory Group • anigro@dopkins.com

Al provides accounting, tax, outsourced accounting and consulting services for privately held companies, and consults on: business start-up and entity formation, financing coordination, design and implementation of financial accounting and reporting systems, income tax planning, estate tax planning, succession planning and business valuation. Serving clients in a variety of industries, Al has a concentrated area of specialization in health care, with a focus on medical practices. He provides services including strategic planning, operational consulting, income tax planning and business valuation.



Robert E. Pollock CPA, CVA

Partner, Tax Advisory Group • rpollock@dopkins.com

Bob is Chair of Dopkins Tax Advisory Group. His practice has covered many industries, with a primary focus on tax and financial matters encountered by closely held business operations and their owners. He has significant experience dealing with federal corporate income, federal personal income, state and local income, estate and gift and sales tax matters.



Stephen C. Studley CPA CVA CFP ChFC CLU

Director, Tax Advisory Group • sstudley@dopkins.com

Steve provides income tax planning, accounting and consulting services to a variety of clients and industries. While he serves clients in many different industry sectors, he specializes in servicing physicians and medical groups and practices.



Gregory J. Urban, CPA, CVA

Partner, Tax Advisory Group • gurban@dopkins.com

Greg's main focus is on providing tax consulting, compliance and valuation services to privately held businesses and their owners. He has extensive experience advising clients on complex tax compliance issues, including tax credit optimization, mergers and acquisitions. In addition, Greg performs and consults on a variety of business valuation engagements, including valuations relating to transfer tax issues and purchase price allocation issues. Greg also represents clients before the Internal Revenue Service and various state taxation departments.