LexVid Services, Inc., Presents:

Goodwill in Small Service Business: A Guide for Attorneys & Judges – Part 1

Total: **84 Minutes**

Speakers:
Michael Sack Elmaleh

Description/Table of Contents

Attorneys and judges encounter the issue of goodwill in closely held businesses in a number of contexts: divorce, estate & gift tax, buy/sell agreements and partnership/corporate dissolutions. Traditionally, trial courts and attorneys rely on appraisal experts to determine the value of goodwill. Appraisal theory recognizes multiple methods and procedures, which leaves room for widely varying values for goodwill in contested cases. In part one of this course, business valuation expert Michael Sack Elmaleh explains and critiques each one of the typical methods used in goodwill valuation. Viewers will be able to better evaluate the experts' reports presented in the courtroom or during legal negotiations. Topics include:

- Goodwill, explanation & elements (15 min.)
- Rules of thumb or formulas (20 min.)
- Market methods (14 min.)
- Asset methods (15 min.)
- Income methods (20 min.)

Total: 84 minutes

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