LexVid Services, Inc., Presents:

# Goodwill in Small Service Business: A Guide for Attorneys & Judges – Part 2

Total: **67 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 two of this course, business valuation expert Michael Sack Elmaleh will introduce a methodology that will provide fair and realistic appraisal values without relying on the conflicting appraisal methods discussed in part 1. Mr. Elmaleh will drill down to the economic substance of enterprise goodwill from both the buyer's and the seller's view, helping viewers understand how to achieve a value that can effectively be used in a litigation context.

- Value of goodwill (22 min.)
- Principals affecting real value (25 min.)
- Case study (20 min.)

**Total: 67 minutes**


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