



COURSE PROGRAMME

Benchmarking and Valuation

Course Programme

Modules	Topics Covered
Roadmap for conducting a transfer pricing comparability analysis	<ul style="list-style-type: none"> > Importance of conducting a proper comparability analysis > Introduction of step approach to conduct a comparability analysis > Impact of COVID-19 > Case law decision – comparability analysis
Identifying comparables – tangible assets and intragroup services	<ul style="list-style-type: none"> > Designing a search strategy for intragroup transactions involving tangible assets and services > Practical aspects of dealing with lack of comparables and use of regional searches and other approaches
Identifying comparables – financing transactions and intangible assets	<ul style="list-style-type: none"> > Comparability search approach towards financing transactions > Comparability search approach towards intangibles transactions (licensing) > Case law example
Comparability adjustments and determining the range	<ul style="list-style-type: none"> > Explaining the different types of comparability adjustments and when each of them is relevant, step approach to calculating working capital adjustments > On impact of economic crisis on comparability adjustments
Pricing of loans and guarantees	<ul style="list-style-type: none"> > On practical aspects of pricing loans and guarantees > On model answers pricing exercises

Course Programme

Modules

Topics Covered

Valuation of intangibles

- > On the typical valuation process with step approach
- > On the Discounted Cash Flow Method
- > On the Coast Based Approach

Valuation of intangibles (continued)

- > On the application of a Market Based Approach
- > On the application of an Income Based Approach
- > On the use of valuation techniques with respect to hard-to-value intangibles

Content last reviewed

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Completion requirements

To benefit from the learning experience for this training, completing all mandatory components is necessary to obtain your certificate. Upon access to the learning platform, the syllabus will indicate the exact completion requirements. Please also consult the [FAQ](#) for more information.