

## 732-713 Intangible Asset Valuation

<b>Level:</b>	Graduate/Postgraduate
<b>Time Commitment:</b>	Contact Hours: 24 - 26 contact hours per subject. Total Time Commitment: The time commitment for this subject depends on the candidates background and experience.
<b>Prerequisites:</b>	N.A.
<b>Corequisites:</b>	N.A.
<b>Recommended Background Knowledge:</b>	None
<b>Non Allowed Subjects:</b>	None
<b>Core Participation Requirements:</b>	N.A.
<b>Subject Overview:</b>	<p><b>Objectives:</b></p> <p>A student who has successfully completed this subject should:</p> <ul style="list-style-type: none"> <li># Have a practitioner-level familiarity with issues affecting enterprise intangible asset valuation</li> <li># Understand the prevailing approaches to intangible asset valuation and the problem of inadequacy</li> <li># Have a firm understanding of the legal and economic underpinnings to intangible asset valuation</li> <li># Have a practitioner-level grasp of relevant case law</li> <li># Have a practical understanding of the principles, practices and techniques of intangible asset valuation and appraisal, and be able to apply these</li> <li># Know and understand how the emerging single set of international accounting standards affect intangible asset valuation</li> <li># Understand the legal and regulatory framework within which these standards operate</li> <li># Know and understand the recent trends in intangible asset valuation.</li> </ul> <p><b>Syllabus:</b></p> <p>Principal topics will include:</p> <ul style="list-style-type: none"> <li># Economic underpinnings of intangible asset valuation</li> <li># Legal underpinnings of intangible asset valuation</li> <li># Intangible asset valuation case law</li> <li># Intangible asset valuation approaches and the problem of inadequacy</li> <li># Accounting standards and practice of intangible asset valuation and appraisal</li> <li># Intangible asset valuation, financial statements and the enterprise: Management representations and fair value</li> <li># Recent trends.</li> </ul>
<b>Assessment:</b>	Class participation (10%) Research paper 9,000 words (90%) (18 June) (topic to be approved by the subject coordinator)
<b>Prescribed Texts:</b>	Core subject materials will be provided free of charge to all students. Some subjects require further texts to be purchased. Please visit the subject homepage on the Melbourne Law Masters website by following the link at the bottom of this subject entry.
<b>Breadth Options:</b>	This subject is not available as a breadth subject.
<b>Fees Information:</b>	Subject EFTSL, Level, Discipline & Census Date, <a href="http://enrolment.unimelb.edu.au/fees">http://enrolment.unimelb.edu.au/fees</a>
<b>Generic Skills:</b>	Please see the Subject Objectives for this information.
<b>Links to further information:</b>	For the latest information on this subject, please visit: <a href="http://www.masters.law.unimelb.edu.au/subject/732713">http://www.masters.law.unimelb.edu.au/subject/732713</a>