

Course Description – Winter 2023/2024

Title	Valuation of Intangible Assets
Faculty	Business and Economics
Professor	Prof. Dr. Mareike Heinemann
ECTS	5
Level	Bachelor
Requirements	-
Add. Information	Students have to take a comprehensive written in-class examination.
Content	<p>This lecture focuses on the value of intangible assets of a company such as trademarks, domains, technology, patents, software, data, customers or human capital. It covers the identification and characteristics of intangible assets, the valuation process as well as valuation purposes, standards and principles. The lecture comprises and evaluates the various valuation approaches (market, income and cost approach). Different valuation methods are analysed regarding their applicability for different intangible assets. Finally, the lecture deals with the licensing of intangible assets, damages and the valuation of intangible assets in business combinations.</p>