

## Course Description – Winter 2022/2023

<b>Title</b>	Valuation of Intangible Assets
<b>Faculty</b>	Business and Economics
<b>Professor</b>	Prof. Dr. Mareike Heinemann
<b>ECTS</b>	5
<b>Level</b>	Bachelor
<b>Requirements</b>	-
<b>Add. Information</b>	Students have to take a comprehensive written in-class examination.
<b>Content</b>	Identification and characteristics of intangible assets (marketing intangibles, technology intangibles, customer intangibles, goodwill, human capital i.a.), reasons for conducting valuations, valuation concepts, valuation standards, valuation methods, required analyses for the valuation of intangibles.