

Financial Reporting

Accurately Report Your Financial Position

Gordon Brothers empowers decision-makers with the confidence that they are accurately reporting the company's financial position while simultaneously providing them the market intelligence needed to make the best business decisions and maximize return on investment. Gordon Brothers is a full-service provider, appraising all classes of assets and businesses. Gordon Brothers is completely independent and our appraisals meet the stringent requirements of major accounting firms and the Public Company Accounting Oversight Board. Our valuation services satisfy both domestic and international financial reporting standards and provide the foundation for accurate financial records. We see the big picture, elevating a mundane exercise into a strategic process. Our services include:

- **Purchase Price Allocation (ASC 805)**

If you are purchasing a business, Gordon Brothers' expertise in appraising the "fair values" of all identifiable tangible and intangible assets establishes the beginning balance sheet of the acquired company and establishes the basis for depreciation and amortization of the acquired assets. We recognize that an important factor in the efficient and accurate execution of these engagements is upfront and proactive communication with you and your external auditors. We work to immediately identify the material assets that need to be appraised, confer with your auditors regarding methodology and meet critical deadlines.

- **Mark to Market Valuations**

Mark to market valuations can be applied to any asset, debt, or equity position of a company. The value of these positions can change over time for a variety of reasons. Mark to market accounting requires that a company states the fair value of these assets or debt/equity positions based on the most accurate and representative independent information available, as applicable, as opposed to current book value. Our mark to market valuations satisfy the requirements of GAAP ASC 820 in all respects so clients can rest assured that a consistent and compliant framework is applied and supported.

- **Goodwill Impairment and Long-Lived Asset Impairment**

Companies that have recorded goodwill on their balance sheet must test this asset annually for impairment and make required adjustments. A similar scenario exists for long-lived assets, if certain extraordinary events occur. Complying with myriad financial accounting standards can be daunting. Working with a professional firm that is able to conduct independent valuations can help ensure that your financial statements are accurately reporting the company's true financial position. In some cases, these annual reviews can also help companies improve their bottom line.

- **Share-Based Payments For Employee Compensation**

Both public and nonpublic companies must report the fair value of employee stock options, share appreciation rights (SARs) and similar instruments in their financial statements. In order to comply with ASC 718, the correct value of the share, share options, stocks, or other instrument must be determined for accurate reporting. Certain financial instruments must be re-measured each reporting period. Working with a valuation firm that understands the complexities of meeting financial reporting requirements and has direct expertise valuing stock options and SARs can help companies comply with confidence.