



# BUSINESS VALUATION SERVICES

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\*Accredited in Business Valuation



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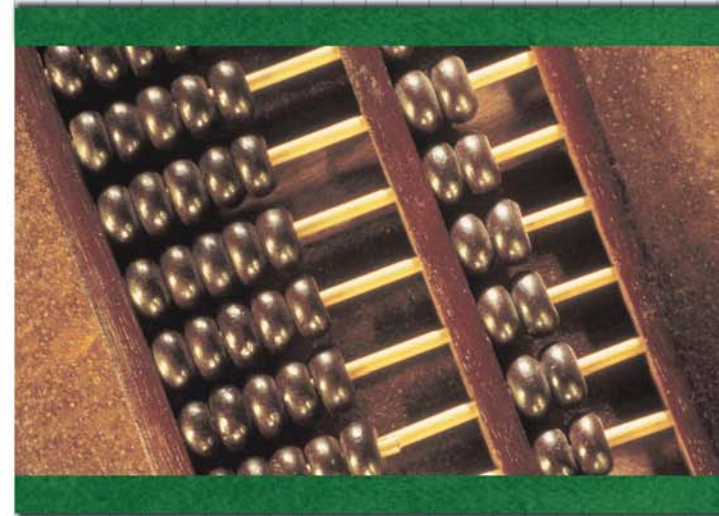
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Established in 1972, Kerkering, Barberio & Co., CPAs, has grown to become one of the leading public accounting firms in Southwest Florida. Our mission at Kerkering Barberio is bringing together the best people, quality services and innovative products to assist our clients in achieving their personal, business and financial goals.

## BUSINESS VALUATION SERVICES

- Gift and Estate Taxes
- Selling or Buying a Business Interest
- Estate Planning
- Buy/Sell Agreements
- Corporate Dissolution or Recapitalization
- Partnership Dissolution or Recapitalization
- Divorce
- Mergers
- Business Succession Planning

## THE KB ADVANTAGE

The Kerkering Barberio Business Valuation team includes individuals who have obtained the designation of Accredited in Business Valuation (ABV) from the American Institute for Certified Public Accountants (AICPA). In addition, we are a member of the Financial Consulting Group (FCG), which is the nation's leading organization of business valuation firms.

With these advantages, we offer:

- Objectivity and integrity in all engagements.
- Advanced training and broad knowledge of accounting, finance, business taxation, management, and economics.
- Analytical ability and understanding of business issues across a range of industries.
- Skill in selecting the most appropriate valuation approaches and methods.
- The "know-how" to communicate what the numbers mean.
- Skill in analyzing future trends to help you anticipate the challenges ahead.
- Experience in providing expert witness testimony.

For more information on ABV or FCG, please visit our website at [www.kbgrp.com](http://www.kbgrp.com).

## ENGAGEMENTS

There are two types of analyses to value a business, business ownership interest, security or intangible asset: valuation engagement or a calculation engagement. These services are defined by the AICPA's *Statement on Standards for Valuation Services* (SSVS). Engagement attributes are as follows:

### Valuation Engagement

- All inclusive scope.
- Arrives at a conclusion of value.
- Analyze all approaches.
- Complies with *Uniform Standards of Professional Appraisal Practices* (USPAP).
- Written, detailed or summary, or oral valuation report.

### Calculation Engagement

- Smaller limited scope.
- Arrives at a calculated value.
- Analyze agreed-upon approaches.
- Written or oral calculation report.

