

VALUATION & ADVISORY

FINANCIAL & TAX REPORTING

Cushman & Wakefield's Financial & Tax Reporting group provides valuation and advisory services pertaining to U.S. GAAP and IFRS financial reporting requirements for tangible and intangible assets and liabilities. Our model combines the best of research analytics and real estate consulting expertise. Our highly experienced industry professionals with public accounting and audit backgrounds, armed with an extensive research platform and local market expertise, enables our practice to deliver robust valuation opinions in a timely manner. Our professionals occupy industry leadership positions and contribute to industry standards within all major valuation organizations.

THE CUSHMAN & WAKEFIELD ADVANTAGE

With one of the most tenured professional staffs in the industry, we are experienced in working within, forming and managing multi-disciplinary teams from engagement inception through audit review. Having serviced clients including public and private REITs, multinational corporations, private equity, pension funds, and sovereign wealth funds, we have experience covering many issues, legal jurisdictions and property types.

Our practice provides a combination of experience, property-specific knowledge, and scalability to provide our clients timely and accurate financial reporting services. We advise our clients on important matters at the intersection of valuation and financial reporting, and are widely recognized for providing the most sophisticated advice involving complex real estate on a global scale.

Our professionals have real-time access to the market data and insights of Cushman & Wakefield's global brokerage, research, and capital markets experts. Our deliverables are customizable to meet our clients' internal accounting policies and are developed to withstand the increased scrutiny placed on valuation opinions in today's audit environment.

Capabilities

U.S. GAAP Related Services

- ASC 350: Intangibles—Goodwill
- ASC 360: Property, Plant & Equipment
- ASC 805: Business Combinations
- ASC 820: Fair Value Measurements and Disclosures
- ASC 840/842: Leases

IFRS Related Services

- IFRS 3: Business Combinations
- IFRS 5: Non-current Assets Held for Sale and Discontinued Operations
- IFRS 13: Fair Value Measurement
- IAS 16: Property, Plant & Equipment
- IAS 17/IFRS 17: Leases
- IAS 36: Impairment of Assets
- IAS 38: Intangible Assets
- IAS 40: Investment Property
- IAS 41: Agriculture

Other Services

- Non-Traded REIT Valuations
- FINRA Rule 2310 & NASD Rule 2340 Compliance
- Agreed Upon Procedures (AUP)
- Debt and equity valuation
- FIRPTA valuations
- Net Asset Value (NAV) consulting
- Partnership & fractional interest valuations
- Portfolio valuation management
- Positive Assurance Opinions
- REIT & fund valuations
- Valuation compliance consulting
- Valuations for bankruptcy/fresh start accounting

JAMES FARRER, MAI

Senior Managing Director, Practice Leader

Valuation & Advisory

+1 215 963 4061

james.farrer@cushwake.com