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Business Valuation Resources Publishes Must-have Study on Benchmarks for Useful Lives of Identifiable Intangibles in Business Combinations

October 1, 2012 – Portland, OR – Business Valuation Resources (BVR) is excited to offer a new comprehensive study, *Benchmarking Identifiable Intangibles and Their Useful Lives in Business Combinations*, a compilation of reported data reflected in 360+ purchase price allocations.

Analysts, auditors and CFOs have been on their own in estimating remaining useful lives of intangible assets without significant benchmarks since the Financial Accounting Standards Board (FASB) created the uniform procedure. This easy-to-navigate Study provides analysts the data they need to benchmark what intangibles are being identified, categorized, and valued in what industries, what useful lives are being assigned, and the ratios of individual intangible asset categories to total assets.

“With the inclusion of key statistical data, this one-of-a-kind Study also can be used to benchmark noncompete agreements, support statistical claims of dominance of intangible assets – the ratio of intangible assets to total assets defined by this detailed study of purchase price allocations is 72% – and assist in identifying amortization tendencies,” said Randy Cochran, SVP, IP Value Publishing at BVR.

Identifiable Intangible Asset Categories Covered in this Study Include:

- Technology (Patented)
- Computer Software
- Technology (Unpatented)
- Databases
- Trade Secrets
- Trademarks and Trade Names
- Customer Lists
- Customer Contracts
- Customer Relationships
- Noncompetes
- Favorable Contracts
- Goodwill

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About BVR

Top business valuation firms depend on BVR for authoritative market data, continuing professional education, and expert opinion. Our customers include business appraisers, certified public accountants, M&A professionals, business brokers, lawyers and judges, private equity funds and venture capitalists, owners, and CFOs, among others. For more information, please visit www.bvresources.com.