

21 NCAC 08N .0308 VALUATION SERVICES STANDARDS

(a) Standards for Valuation Services. A CPA shall not render valuation services of a business, a business ownership interest, security, or intangible asset unless the CPA has complied with the Statements on Standards for Valuation Services.

(b) Statements on Standards for Valuation Services. The Statements on Standards for Valuation Services, including the definition of such services, issued by the AICPA are incorporated by reference, including subsequent amendments and editions. This document may be accessed at <https://www.aicpa.org/resources/download/statement-on-standards-for-valuation-services-vs-section-100> at no cost.

*History Note: Authority G.S. 55B-12; 57D-2-02; 93-12(9);
Eff. January 1, 2006;
Amended Eff. July 1, 2010;
Readopted Eff. February 1, 2016;
Amended Eff. September 1, 2023.*