<table>
<thead>
<tr>
<th>TSC Category</th>
<th>Business Valuation</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSC</td>
<td>Valuation Conclusion and Reporting</td>
</tr>
<tr>
<td>TSC Description</td>
<td>Develop valuation reports for the valuation engagement</td>
</tr>
</tbody>
</table>

### TSC Proficiency Description

<table>
<thead>
<tr>
<th>Level 1</th>
<th>Level 2</th>
<th>Level 3</th>
<th>Level 4</th>
<th>Level 5</th>
<th>Level 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUD-BVL-3003-1.1</td>
<td></td>
<td>Prepare valuation report based on requirements of the valuation engagement</td>
<td>Review valuation reports for inaccuracies or gaps in information</td>
<td>Evaluate valuation reports based on requirements of the valuation engagement</td>
<td>Endorse valuation report in accordance with requirements of valuation engagement</td>
</tr>
</tbody>
</table>

### Knowledge

- Valuation theories, principles and concepts
- Valuation processes
- Premises and bases of value
- Valuation approaches and methods
- Purposes of valuation
- Valuation theories, principles and concepts
- Valuation processes
- Premises and bases of value
- Valuation approaches and methods
- Purposes of valuation
- Inaccuracies and gaps in information in valuation
- Valuation theories, principles and concepts
- Valuation processes
- Premises and bases of value
- Valuation approaches and methods
- Purposes of valuation
- Requirements of valuation engagements
- Inaccuracies and gaps in information in valuation
- Valuation theories, principles and concepts
- Valuation processes
- Premises and bases of value
- Valuation approaches and methods
- Purposes of valuation
- Requirements of valuation engagements

### Abilities

- Consolidate available information to prepare valuation report
- Articulate valuation conclusions based on purposes of valuation after considering the available information
- Apply appropriate premises of value, bases of value, valuation approaches and valuation methods to the valuation conclusions in reports
- Review the valuation reports for inaccuracies
- Review the valuation reports for gaps and provide suggestions to bridge the gaps
- Apply the guidelines for the articulation of the valuation conclusions
- Define the guidelines for the articulation of the valuation conclusions
- Formulate logical, supportable and defendable valuation conclusions for the valuation reports
- Sign-off on the valuation conclusions for the valuation reports