

1. Record Nr.	UNINA9910146409303321
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Titolo	Business valuation discounts and premiums [[electronic resource] /] / Shannon P. Pratt
Pubbl/distr/stampa	Hoboken, NJ, : Wiley, c2009
ISBN	0-470-48545-0 1-119-19753-8 1-282-36866-4 9786612368660 0-470-48544-2
Edizione	[2nd ed.]
Descrizione fisica	1 online resource (505 p.)
Disciplina	658.15
Soggetti	Business enterprises - Valuation Business - Valuation Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Business Valuation: Discounts and Premiums, Second Edition; Contents; List of Exhibits; About the Author; About the Contributing Authors; Foreword; Preface; Acknowledgments; Chapter 1: Overview of Business Valuation Discounts and Premiums and the Bases to Which They Are Applied; Chapter 2: Minority Discounts and Control Premiums; Chapter 3: Empirical Data Regarding Minority Discounts and Control Premiums; Chapter 4: Minority Discounts and Control Premiums in the Courts; Chapter 5: Discounts for Lack of Marketability for Minority Interests: Concept and Evidence Chapter 6: Synopsis of Restricted Stock Studies Chapter 7: LiquiStat Database (Restricted Stocks, Options, Warrants, and Convertible Securities); Chapter 8: Blockage Discounts; Chapter 9: John Emory Pre-Initial Public Offering Discount for Lack of Marketability Studies-Complete Underlying Data; Chapter 10: Valuation Advisors Discount for Lack of Marketability Study; Chapter 11: Factors Affecting Discounts for Lack of Marketability for Minority Interests; Chapter 12: Discounts for Lack of Marketability for Controlling Interests

Chapter 13: The Quantitative Marketability Discount Model: A Shareholder Level DCF ModelChapter 14: Marketability Discounts in the Courts-Minority Interests; Chapter 15: Marketability Discounts in the Courts-Controlling Interests; Chapter 16: Voting versus Nonvoting Stock; Chapter 17: Key Person Discounts and Premiums; Chapter 18: Discounts for Trapped-In Capital Gains Taxes; Chapter 19: Nonhomogeneous Assets ("Portfolio") Discounts; Chapter 20: Discounts for Environmental, Litigation, and Other Contingent Liabilities Chapter 21: Discount Adjustments for Limited Partnership Interests and Other Asset Management EntitiesChapter 22: Adjusting Values for Differences in Size; Chapter 23: Discounts and Premiums in ESOP Valuations; Chapter 24: Discounts and Premiums in Divorce Disputes; Chapter 25: Discounts and Premiums in Corporate and Partnership Dissolution and Oppression Cases; Chapter 26: Discounts and Premiums in Fair Value for Financial Reporting; Chapter 27: Premium and Discount Issues in Undivided Interest Valuations; Chapter 28: Common Errors in Applying Discounts and Premiums; Appendix A: Bibliography Appendix B: Data ResourcesAppendix C: How Much Can Marketability Affect Security Values?; Appendix D: Internal Revenue Service Revenue Ruling 77-287; Appendix E: Securities and Exchange Commission Rules 144 and 144A; Appendix F: Table of Cases; Index

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Sommario/riassunto

Leading authority Shannon Pratt demystifies discounts and premiums in business valuation ""A must-read! Shannon Pratt continues to add to the business valuation body of knowledge." -Jay Fishman, FASA There is often more money in dispute in determining the discounts and premiums in a business valuation than in arriving at the pre-discount value itself. Discounts and premiums affect not only the value of the company, but also play a crucial role in determining the risk involved, control issues, marketability, and contingent liability, to name a few. Approaching a business va

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