

1. Record Nr.	UNINA9910677595903321
Autore	Hood L. Paul, Jr., <1960->
Titolo	A reviewer's handbook to business valuation [[electronic resource] ] : practical guidance to the use and abuse of a business appraisal // L. Paul Hood, Jr., Timothy R. Lee
Pubbl/distr/stampa	Hoboken, NJ, : Wiley, 2011
ISBN	1-119-20013-X 1-283-05264-4 9786613052643 1-118-02561-X
Edizione	[6th ed.]
Descrizione fisica	1 online resource (404 p.)
Altri autori (Persone)	LeeTimothy R
Disciplina	658.15 658.15/22
Soggetti	Business enterprises - Valuation Corporations - Valuation
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	A Reviewer's Handbook to Business Valuation: Practical Guidance to the Use and Abuse of a Business Appraisal; Contents; Foreword; Preface; Highlights of This Book; Who Should Read This Book?; About the Book; Acknowledgments; PART I: Foundations: Valuing a Business; 1 Fundamental Concepts for Defining Value; Standard of Value; Level of Value; Premise of Value; Conclusion; 2 Defining the Engagement; The Importance of Defining the Engagement; Defining the Client; The First Call; The Subject Entity and Entity Type; Entity Distinctions and Entity Significance in the Valuation State of Entity Organization or IncorporationPrincipal Business Location; Description of the Subject Interest; Purpose and Intended Use of the Valuation; Date of the Valuation; Scope of the Work Product; Summary Assignment Definition Table; The As-Of Date of the Appraisal and the Date of the Appraisal Report- Added Thoughts and Perspective; Conclusion; 3 Information Collection and Due Diligence; Importance of the Information Collection and Due Diligence Phase; Industry and Economic Considerations; Financial Information and Analysis; The

## Management Interview; Preparation

Agenda of a Typical Management Interview Conclusion; 4 An Overview of Valuation Approaches; Recognized Valuation Approaches; Methodology and Level of Value, Direct and Indirect Methodology; 5 Valuation Approaches: The Cost Approach; The Cost Approach; Typical Adjustments in the Cost Approach (Using Tangible Net Asset Value Methods); To Tax Affect or Not; 6 The Income Approach to Value; Direct Capitalization and Discrete Projection Methods; Reconciliation of Income Methods to Market Methods; Typical Adjustments to the Income Statement; Adjustments That Correspond to Balance Sheet Treatments Reconciling or Reclassifying Interim-Period Measures to Fiscal-Period Measures Income Statement Adjustments and Considerations; Matching the Cost of Capital to the Benefit Stream; Developing the Cost of Capital; Summary Examples of Developing the Cost of Equity Capital; Growth Rate of Earnings/Net Cash Flow; Finishing the Direct Capitalization Equation; Developing the Single-Period Benefit (Ongoing Earnings and Ongoing Net Cash Flow) and Preparation for the Discounted Future Benefits Method; Example of a Single-Period Capitalization to Derive the Market Value of Total Invested Capital The Discounted Future Benefits Method (DFB) Conclusion; 7 The Market Approach; Valuation Methods under the Market Approach; Rules of Thumb; Transactions Method; Guideline Public Company Method; The Fundamental Adjustment; Guideline Transactions Method; 8 Correlation of Value; Global Considerations in the Correlation Process; Examples of Correlating a Value Indication; Conclusion; 9 Valuation Discounts and Premiums; The Levels of Value Revisited; Perspective on the Control Premium; Control Premiums-Substance Over Form; Perspective on the Minority Interest Discount; Marketability Discounts Conclusion

---

### Sommario/riassunto

Thorough guidance and detailed analysis of the valuation business engagement. Discussing the practical aspects of business valuation that arise in the context of a tax valuation, this book provides you with detailed analysis of the valuation business engagement process. Detailed discussion is included of various cases outlining errors that appraisers have made in appraisal reports, as well as in-depth discussion of the current appraisal industry issues that are impacting tax valuations. Examines concepts and topics including level of value, the role of estate planners in the bus

---

2. Record Nr.	UNINA9910969614803321
Titolo	Symbol grounding // edited by Tony Belpaeme, Stephen J. Cowley, Karl F. MacDorman
Pubbl/distr/stampa	Philadelphia, PA, : John Benjamins Pub. Company, 2009
ISBN	9786612444869 9781282444867 1282444867 9789027288745 9027288747
Edizione	[1st ed.]
Descrizione fisica	167 p
Collana	Benjamins current topics, , 1874-0081 ; ; 21
Altri autori (Persone)	BelpaemeTony CowleyStephen J <1955-> (Stephen John) MacDormanKarl F
Disciplina	302.2/22
Soggetti	Symbol grounding Artificial intelligence
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Bibliographic Level Mode of Issuance: Monograph
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Foreword: Extending symbol grounding / Tony Belpaeme and Stephen J. Cowley -- Grounding symbols in the physics of speech communication / Simon F. Worgan and Robert I. Damper -- Social symbol grounding and language evolution / Paul Vogt and Federico Divina -- How many words can my robot learn? An approach and experiments with one-class learning / Luis. Seabra Lopes and Aneesh Chauhan -- How human infants deal with symbol grounding / Stephen J. Cowley -- Semiotic symbols and the missing theory of thinking / Robert Clowes -- The acquired language of thought hypothesis: a theory of symbol grounding / Christopher Viger -- Afterword: Life after the symbol system metaphor / Karl F. MacDorman.
Sommario/riassunto	When explaining cognition one must explain how representations in the mind, or symbols, become meaningful by connecting to the external world. This process of connecting symbols with sensorimotor experiences is known as symbol grounding. The classical view of symbol grounding is that it is an individual process: a person or

machine interacts with the environment and associates symbols with external experiences. This volume contains views from different disciplines - ranging from psychology to robotics - on how this view can be extended by first extending symbol grounding to encompass semiotics and by showing how the classical view exaggerates the importance of written language: grounding does not necessarily involve written notations, but rather language is an external cognitive resource that allows us to acquire categories and concepts. Secondly, as symbol grounding relies on language to acquire and coordinate the process and language is a dynamical process rooted in both culture and biology, symbol grounding by extension is also sensitive to culture, emotion and embodiment. The contributions to this volume were previously published in *Interaction Studies* 8:1 (2007).

---