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Autore	Caruso Gregory R.
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Sommario/riassunto	"This book provides a comprehensive framework for small business valuation, with a specific focus on topics and problems that confront valuers of smaller businesses as opposed to larger ones. Current valuation literature focuses on larger more complex businesses and business valuations, the small business market is relatively unaddressed. For example, larger businesses almost always have at least Reviewed Accrual Accounting statements as a starting point. What a blessing compared to smaller businesses that rarely have properly reviewed and updated financials. Yet no one has addressed the issues and solutions arising from having to work from less reliable data. This challenge impacts every part of the business valuation. In addition to showing how to work with lesser quality financials statements, this book will also examine: Is this a business or a job? How much research and work papers are enough to comply with standards (i.e., how much is there to know and write about a Burger King?) How to work from cash basis statements when businesses have large receivables and poor cutoffs? Market method or Income method? Must I provide an Opinion of value or can a Calculation suffice? How do we calculate personal goodwill? This book will address those challenges and others head-on and provide solutions to many unaddressed everyday problems

encountered when valuing a small business."--
