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Nota di contenuto	Executive's Guide to Fair Value; Contents; Preface; Acknowledgments; Chapter 1: What Is Fair Value?; FASB IS PUSHING FAIR VALUE; FINANCIAL INSTRUMENTS AND THE LEGACY OF ENRON; THEORETICAL MERITS OF FAIR VALUE ACCOUNTING; FAIR VALUE IS THE NEW PARADIGM; DEAL EXPENSES; MANAGING EARNINGS: THE POTENTIAL FOR MANIPULATION; Chapter 2: Valuation of a Business: What Is It Really Worth?; FUNDAMENTAL BASIS OF ALL VALUES; EARNINGS BEFORE INTEREST, TAXES, DEPRECIATION, AND AMORTIZATION (EBITDA); MYTH OF COMPARABLE COMPANIES-MAKING ADJUSTMENTS; DEFINITION OF A BUSINESS VALUING A START-UP (EARLY-STAGE) BUSINESS MISUSE OF VALUATION REPORTS; BUSINESS ENTERPRISE VALUATIONS (BEVS); Chapter 3: Litigation and the "True" Determination of Value; VALUATION FOR DIVORCE PROCEEDINGS; APPRAISAL REPORTS THAT ARE "MADE AS INSTRUCTED"; AUDIENCE FOR APPRAISAL REPORTS; BUY AND SELL AGREEMENTS; DON'T USE A FORMULA!; PERIODIC VALUATIONS OF

PARTNERSHIPS, JOINT VENTURES, AND CLOSELY HELD COMPANIES;  
Chapter 4: Accounting For Merger-And-Acquisition Transactions; SFAS  
141: ALLOCATION OF PURCHASE PRICE; FAIR VALUES IMPACT FUTURE  
REPORTED INCOME; MARKET PARTICIPANTS  
CHOICE OF LIFE FOR AMORTIZATION AND DEPRECIATION ASSET LIVES;  
LIVES FOR INTANGIBLE ASSETS: INDEFINITE VERSUS FIXED; MINIMIZING  
REPORTED INCOME; GOODWILL; SOLVENCY OPINIONS; Chapter 5: Due  
Diligence: What Is the Real Value of the Target's Business?; FINANCIAL  
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ESTIMATING THE VALUE OF PROPERTY, PLANT, AND EQUIPMENT;  
ESTIMATING THE VALUE OF LIABILITIES; ESTIMATING THE VALUE AND  
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LIABILITIES; Chapter 7: Fair Value; Property, Plant, And Equipment;  
And Sarbanes-Oxley; REQUIRED CONTROLS OVER PP&E; BENEFITS OF A  
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Chapter 8: Allocation Of Purchase Price in a Business Combination;  
ADJUSTED PURCHASE PRICE; FINANCIAL PROJECTIONS; FAIR VALUE OF  
WORKING CAPITAL; PROPERTY, PLANT, AND EQUIPMENT (PP&E);  
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IMPAIRMENT WRITE-OFFS?; CAN WE CONTROL THE TIMING AND  
AMOUNT OF IMPAIRMENT CHARGES?; TESTING GOODWILL FOR  
IMPAIRMENT; CAN YOU CONTROL IMPAIRMENT CHARGES?; CHOICE OF  
REPORTING UNIT; TRADE-OFF BETWEEN ASSIGNING VALUE TO  
INTANGIBLES AND TO GOODWILL; SUMMARY AND CONCLUSION;  
Chapter 10: Customer Relationships; WHAT IS A CUSTOMER  
RELATIONSHIP?; DEFINING A CUSTOMER RELATIONSHIP; HOW TO  
INTERPRET THE EITF DEFINITION OF CUSTOMER RELATIONSHIP; ONE  
MAJOR CUSTOMER  
SELLING NEW PRODUCTS OR SERVICES

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#### Sommario/riassunto

Praise for Executive's Guide to Fair Value: Profiting from the New  
Valuation Rules""The advent of fair value reporting is not your  
Mamma's (or your Papa's) kind of accounting. If you're a financial  
professional above the age of twenty-five who is working in industry,  
read this book. From choosing a fair value specialist to the perils of  
'made as instructed' valuations to purchase price allocations to  
impairment testing to that SEC tripwire, customer relationships, fair  
value expert Al King gets it right. And he does so with neither jargon  
nor literary anesthesia. As a former CFO myself

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