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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
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Altri autori (Persone)	LeeTimothy R
Disciplina	658.15 658.15/22
Soggetti	Business enterprises - Valuation Corporations - Valuation Electronic books.
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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.	UNINA9910887838303321
Titolo	JoVE science education Physical examinations II
Pubbl/distr/stampa	Cambridge, Massachusetts : , : MyJoVE Corporation
Descrizione fisica	1 online resource (streaming video files)
Disciplina	610
Soggetti	Physical diagnosis - Study and teaching - Audio-visual aids Physical Examination
Lingua di pubblicazione	Inglese
Formato	Videoregistrazione
Livello bibliografico	Periodico
Note generali	Refereed/Peer-reviewed Includes video as well as abstracts and transcripts (in both HTML and PDF formats).