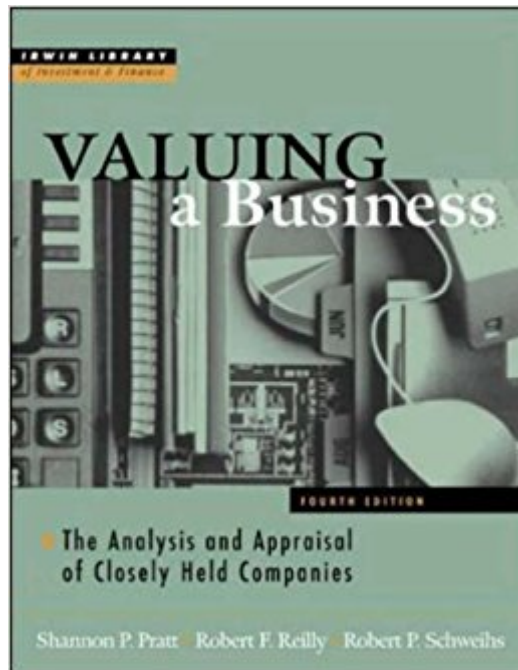




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# Valuing A Business, 4th Edition



## Synopsis

First published in 1981, *Valuing a Business* is today the world's most widely followed valuation reference. As more professional associations than ever offer valuation education and credentials, this Fourth Edition - with 10 new chapters that significantly expand the book's scope - promises to appeal to an even broader market. This easy-to-use reference features increased emphasis on valuation court cases and decisions; new information on arbitration and mediation; updated data on stock option valuation; and much more.

## Book Information

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## Customer Reviews

*Valuing a Business* 4th Edition The Analysis and Appraisal of Closely Held Companies Shannon P. Pratt, Robert F. Reilly, Robert P. Schweihs The Business World's Most Accurate and Indispensable Valuation Reference • Updated for a New Century and Business Environment First published in 1981, *Valuing a Business* by Shannon P. Pratt, Robert F. Reilly, and Robert P. Schweihs has become today's standard business valuation reference. Look to this substantially revised, completely updated Fourth Edition for in-depth, authoritative coverage that includes: Credentials and Standards Theory and Principles Gathering Company, Industry, and Economic Data Analyzing Financial Statements Business Valuation Approaches and Methods: Income, Market, and Asset-Based Control and Acquisition Premiums Lack of Marketability, Lack of Control, and Other Discounts

Writing and Reviewing Valuation Reports Valuing Debt Securities, Preferred Stock, Stock Options, and Pass-Through Securities Valuations for Specific Purposes: Estate and Gift Tax, Buy-Sell Agreements, Income Tax, Employee Stock Ownership Plans, Ad Valorem Taxation, Dissenting Stockholder, Minority Oppression, Marital Dissolution Litigation Support Expert Witness Testimony Arbitration and Mediation

Comprehensive in coverage and authoritative in treatment, Valuing a Business is recognized worldwide as an unquestionable resource for business valuation information. With this updated edition, it maintains its role as the standard reference for defining the methodology of business valuation for businesses of all sizes and then arriving at an accurate and supportable estimation of value. [FLAP COPY] Valuing a Business 4th Edition The Analysis and Appraisal of Closely Held Companies Shannon P. Pratt, Robert F. Reilly, Robert P. Schweihs

For nearly two decades, and through three previous editions, Valuing a Business has provided trusted, complete business valuation information for experienced business valuation analysts, beginning analysts and students, and all professionals needing complete valuation information. Its clear, concise explanations of valuation methods and conclusions have made it the classic text against which all other valuation books are measured. Valuing a Business, 4th edition, continues this tradition of excellence into the 21st century. Shannon P. Pratt, Robert F. Reilly, and Robert P. Schweihs once again deliver a well-crafted package of updated information and application, carefully balancing the art and science of business appraisal as they provide no-nonsense guidelines for successfully completing any business valuation assignment. An emphasis on court cases throughout the guide provides firsthand examples of valuation in action. Extensively reworked and rewritten, this landmark book widens its focus to encompass:

- The growing consensus regarding business appraisal professional standards
- Updated valuation court case decisions
- Expanded data sources, especially for the market approach
- Valuation of stock options
- Arbitration and mediation
- Discounts and premiums
- International Glossary of Business Valuation Terms

While other books focus on particular valuation situations and questions, only Valuing a Business explores and answers every facet of virtually every business valuation question. As new technologies and practices breed rampant changes in the nature and structure of business worldwide, let the respected Pratt/Reilly/Schweihs team keep you current with the revised and updated Valuing a Business, 4th edition. From identifying and clearly defining the purpose of the valuation assignment through the use of arbitration or mediation to settle disputes, it remains today's most complete business valuation resource and a necessary addition to any business library.

About the Authors Shannon P.

Pratt, DBA, Robert F. Reilly, MBA, and Robert P. Schweihs, MBA, are managing directors of Willamette Management Associates, one of the oldest and largest independent valuation consulting, economic analysis, and financial advisory firms in the country. Dr. Pratt, a chartered financial analyst, fellow of the American Society of Appraisers, and life member of the Institute of Business Appraisers, is also editor-in-chief of the monthly newsletters Shannon Pratt's Business Valuation Update and Judges & Lawyers Business Valuation Update. Mr. Reilly is an accredited senior appraiser (certified in business valuation), certified business appraiser, chartered financial analyst, certified public accountant (accredited in business valuation), certified management accountant, and state-certified affiliate of the Appraisal Institute. He currently serves as an editor and contributor to such professional journals as The American Bankruptcy Institute Journal and The Journal of Property Tax Administration. Mr. Schweihs, an accredited senior appraiser of the American Society of Appraisers (certified in business valuation), is a trustee of The Appraisal Foundation and is a frequent expert witness in valuation court cases and speaker to professional societies. Among them, the three have written or edited numerous professional valuation books, including Valuing Small Businesses and Professional Practices, Valuing Intangible Assets, The Handbook of Advanced Business Valuation, and Judges & Lawyers Business Valuation Handbook.

Shannon P. Pratt, Robert F. Reilly and Robert P. Schweihs are Managing Directors and founders of Willamette Management Associates, a Portland-based firm specializing in Valuation. Willamette Management Associates is one of the oldest and largest independent valuation consulting firms in the country. Pratt holds a doctorate in finance from Indiana University and is a fellow of the American Society of Appraisers. Reilly is an accredited senior appraiser, a chartered financial analyst, a certified public accountant, a certified management accountant, an accredited tax advisor and a certified general appraiser. Schweihs holds a masters of business administration degree from the University of Chicago. He is an accredited senior appraiser of the American Society of Appraisers and is a frequent speaker to professional societies.

This core text is often difficult to find at the brick-mortar stores, but a snap to get through. Any accounting library without this resource falls short.

Well written textbook. Certainly not "airport" reading.

This is the Bible of Business Valuation

Everyone needs at least Pratt book in their forensic accounting and BV library. If you have one, this might be a partial repeat (Shannon repeats lots in each book) but it is always good for reference in a report.

Gives a strong account of how a Closely Held Co. should be valued and the various methods, as well as applicable laws.

I was shocked at the complexity of the subject, but more so at how well the author handled that complexity. She presented an amazing amount of information in an easily digestible format. There was also a fair amount of information on related subjects as well. I would highly recommend this book to anyone looking to improve their knowledge on this subject.

Excellent

Voluminous.. A must if your serious about valuation..

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