Business Valuation Discounts and Premiums, 2nd Edition
Shannon P. Pratt

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DESCRIPTION

Business Valuation Discounts and Premiums

SECOND EDITION

Discounts and premiums do not just affect the value of a company; they play a crucial role in influencing a host of other factors and conditions that can make or break a deal. When it comes to business valuations, it's the business appraiser's responsibility to be intimately knowledgeable with every aspect of discounts and premiums: the different types, the situations when they may or may not apply, and how to quantify them.

In this newly updated edition of Business Valuation: Discounts and Premiums, Shannon Pratt#one of the nation's most recognized and respected business valuation consultants#brings together the latest collective wisdom and knowledge about all major business discounts and premiums.

Addressing the three basic approaches to conducting a valuation#the income approach, the market approach, and the asset approach#Shannon Pratt deftly and logically details the different discounts or premiums that may be applicable, depending on the basic valuation approach used, and how the valuation approaches used affect the level.
Clearly written and thorough, Business Valuation: Discounts and Premiums, Second Edition provides business appraisers, accountants, attorneys, and business owners with an arsenal of information for their professional toolkit that can be applied to every major evaluation case they might face in any deal.

This updated edition features timely, comprehensive coverage on:

- Strategic acquisitions
- Extensive empirical data
- Pre-IPO marketability discount studies
- Merger and acquisition negotiations, empirical evidence from completed transactions, and positions taken by courts in litigations
- Strategic acquisition premiums
- Studies on minority discounts

Detailed, authoritative, and complete in its coverage, Business Valuation: Discounts and Premiums, Second Edition gets to the core of one of the more complex challenges faced by business appraisers, and arms readers with the understanding and techniques needed to successfully meet and exceed their job expectations.

ABOUT THE AUTHOR

SHANNON P. PRATT, CFA, FASA, MCBA, CM&AA, is the Chairman and CEO of Shannon Pratt Valuations, Inc., a premier business valuation firm, and is the founder and Editor Emeritus of Business Valuation Resources, LLC. Over a distinguished career of close to four decades, he has performed valuation engagements for M&A, ESOPs, gift and estate taxation, marital dissolution, shareholder oppression and dissent, and numerous other purposes. He has conducted many fairness and solvency opinions, has testified in a wide variety of federal and state courts across the country, and frequently participates in arbitration and mediation proceedings. Dr. Pratt is one of the most successful and respected authors in his field.

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