



Valuing a Business, 5th Edition: The Analysis and Appraisal of Closely Held Companies (McGraw-Hill Library of Investment and Finance)

By Shannon P. Pratt

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Capitalize on All the Latest Legal, Financial, and Compliance Information Needed to Analyze and Appraise Any Business

For over 25 years, *Valuing a Business* has provided professionals and students with expert business valuation information, offering clear, concise coverage of valuation principles and methods. Over the decades, the book's unsurpassed explanations of all valuation issues have made it the definitive text in the field, against which every other business valuation book is measured.

Now updated with new legal, financial, and compliance material, the Fifth Edition of *Valuing a Business* presents detailed answers to virtually all valuation questions ranging from executive compensation and lost profits analysis...to ESOP issues and valuation discounts.

Written by Shannon Pratt, one of the world's leading authorities on business valuation, this updated classic offers a complete "one-stop" compendium of information on the full range of valuation concepts and methods. *Valuing a Business* contains step-by-step discussions and analyses of:

- Business Valuation Standards and Credentials
- Defining the Assignment
- Business Valuation Theory and Principles
- Gathering Company Data
- Site Visits and Interviews
- Researching Economic and Industry Information
- Analyzing Financial Statements
- Financial Statement Ratio Analysis
- Income, Market, and Asset-Based Approaches to Valuation

- The Capitalized Excess Earnings Method
- Premiums and Discounts
- Writing and Reviewing Business Valuation Reports
- Valuing Debt Securities, Preferred Stock, Stock Options, and S Corporation Stock
- Valuations for Estate and Gift Tax Purposes
- Buy-Sell Agreements
- Valuations for Income Tax Purposes
- Valuation with Employee Stock Ownership Plans
- Valuations for Ad Valorem Taxation
- Dissenting Stockholder and Minority Oppression Actions
- Valuations for Marital Dissolution Purposes
- Litigation Support Services
- Expert Testimony
- Arbitration and Mediation

This landmark reference also presents a wealth of recent court cases for each valuation area, which together provide a comprehensive overview of all the legal rulings and trends in the field of business valuation.



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Editorial Review

From the Back Cover

Capitalize on All the Latest Legal, Financial, and Compliance Information Needed to Analyze and Appraise Any Business

First published in 1981, *Valuing a Business* set the standard for excellence in the appraisal field and is today the world's most respected valuation reference.

The Fifth Edition of *Valuing a Business* keeps you abreast of all the legal, financial, and compliance changes that have taken place in recent years—from executive compensation and lost profits analysis...to ESOP issues and valuation discounts.

Written by Shannon Pratt, “the father of business valuation,” this expert resource features timely information on such key subjects as estate and gift tax valuations, property tax and income tax valuation, financial reporting and GAAP compliance valuation, and new FASB valuation issues.

Filled with clear, concise chapters on every aspect of modern valuation, *Valuing a Business* enables you to:

- Learn all issues that must be addressed to properly value a business
- Keep up with recent GAAP and FASB changes
- Discover how compliance affects valuation
- Benefit from new material, including: the latest information on legal and accounting issues; explanations of new case law; and new guidelines for valuing executive compensation and ESOP programs

For over 25 years, *Valuing a Business* has provided professionals and students with expert business valuation information, offering clear, concise coverage of valuation principles and methods. Over the decades, the book's unsurpassed explanations of all valuation issues have made it the definitive text in the field, against which every other business valuation book is measured.

Now updated with new legal, financial, and compliance material, the Fifth Edition of *Valuing a Business* presents detailed answers to virtually all valuation questions ranging from executive compensation and lost profits analysis...to ESOP issues and valuation discounts.

Written by Shannon Pratt, one of the world's leading authorities on business valuation, this updated classic offers a complete “one-stop” compendium of information on the full range of valuation concepts and methods. *Valuing a Business* contains step-by-step discussions and analyses of:

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About the Author

Shannon Pratt, C.F.A., FASA, MCBA, CM&AA, Dr. Shannon Pratt 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. He is also one of the founders of Willamette Management Associates and was a managing director of Willamette for almost 35 years.

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Tom Salgado:

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