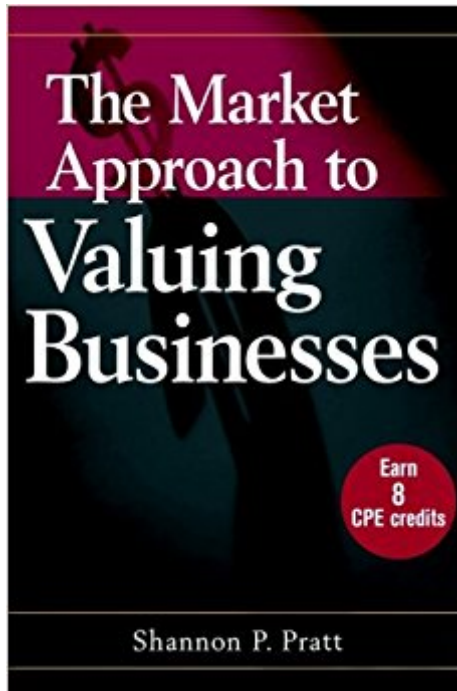




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The Market Approach To Valuing Businesses



Synopsis

Your Best Approach to Determining Value If you're buying, selling, or valuing a business, how can you determine its true value? By basing it on present market conditions and sales of similar businesses. The "market approach" to valuing businesses is quickly becoming popular for determining the value of a business or partnership. Praised for its objectivity, the approach is the model most favored by the IRS and the United States Tax Court-as long as it's properly implemented. With Shannon Pratt's *The Market Approach to Valuing Businesses*, buyers and sellers can best ensure effective market approach implementation. Designed for anyone who needs to carry out or review a market approach to valuation, this book serves as both practical tutorial and handy desk reference. In this comprehensive guide, you'll find information on valuing and its applications, case studies on small and midsize businesses, and a detailed analysis of the latest market approach developments as well as:

- A critique of U.S. acquisitions over the last 20 years
- An analysis of the effect of size on value
- Common errors in applying the market approach
- Court reactions to the market approach

Must-reading for anyone who owns or holds a partial interest in a small or large business or a professional practice, *The Market Approach to Valuing Businesses* will show you how to successfully reach a fair agreement. www.wiley.com/accounting

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Customer Reviews

The market approach to valuing businesses is increasingly becoming a popular way to determine a business's value-for both buyers and sellers. Praised for its objectivity, this approach consists of

reviewing the annual sales and other financial variables of comparable businesses for guidance in valuation. And when well implemented, the market approach is the model most favored by the IRS and the United States Tax Court. Given that the market approach is a dynamic one, where can you turn to help ensure effective market approach implementation? Enter Shannon Pratt's *The Market Approach to Valuing Businesses*. An essential guide for anyone who owns a small or large business, a professional practice, or a partial interest, *The Market Approach to Valuing Businesses* covers applications including: * Pricing for purchases and sales * Marital dissolution property valuation * Valuation for gift and estate taxes * Shareholder matters, such as dissenting stockholder suits, minority oppression actions, and resolutions of value under buy-sell agreements *The Market Approach to Valuing Businesses* is generously supplemented with illustrative examples and sample cases, an extensive bibliography, an appendix on data resources, and up-to-the-minute information on recent developments such as the SEC's Electronic Data Gathering and Retrieval (EDGAR) system. From providing definitions of basic and more complex terms to comparing and reconciling different market approach valuation methods and presenting comparative market value tables, *The Market Approach to Valuing Businesses* offers a state-of-the-art treatise for both valuation professionals and nonprofessionals. Whether you're a business valuation analyst, an acquirer, a seller, an intermediary, or in the legal field, *The Market Approach to Valuing Businesses* will show you why the market approach is a pragmatic, viable solution for present and future businesses.

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Businesses will show you how to successfully reach a fair agreement. www.wiley.com/accounting

I have purchased and read many of Dr. Pratt's books and this title is probably the best book that he wrote/authored. The book has a good number of examples to help you understand many of the key concepts. This book is much easier to understand than the other books that he wrote/co-authored with other folks earlier in his consulting/publishing career.

This is a must have book for any one that is getting serious about business valuation. I strongly recommend this Author!

Everyone with even a causal interest in business valuation respects Shannon Pratt. He lives up to his reputation in The Market Approach. My favorite is the contrast and comparison of the different data available for private transactions. If there is any criticism, it has to be his subtle efforts to market Pratt's Stats. No one would blame him too much for that.

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