



# Business Valuation Discounts and Premiums

*By Shannon P. Pratt*

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**Business Valuation Discounts and Premiums** By Shannon P. Pratt

**Leading authority Shannon Pratt demystifies discounts and premiums in business valuation**

"A must-read! Shannon Pratt continues to add to the business valuation body of knowledge."

**-Jay Fishman, FASA**

There is often more money in dispute in determining the discounts and premiums in a business valuation than in arriving at the pre-discount value itself. Discounts and premiums affect not only the value of the company, but also play a crucial role in determining the risk involved, control issues, marketability, and contingent liability, to name a few. Approaching a business valuation without a thorough understanding of all the ins and outs of discounts and premiums can cause a deal to topple like a house of cards.

Business guru Shannon Pratt's critically acclaimed *Business Valuation: Discounts and Premiums, Second Edition* compiles all the key information practitioners need to successfully and accurately determine discounts and premiums in business valuation.

Thoroughly updated throughout, this must-have tool of the trade for business appraisers, accountants, attorneys, and business owners now includes:

- New database chapters that help quantify the discount for lack of marketability
- Analysis of the most comprehensive database, with over 5,000 entries on transactions in minority interests in private company stocks prior to an IPO
- Scores of valuable court case citations
- Court cases covering divorces, gift, estate, income taxes, bankruptcies, corporate and partnership dissolutions, and ESOPs
- Many new, never-before-published studies providing real-world benchmarks that can be applied to the practitioner's own cases

Learn how to master the complex issues of business valuation and capitalize on the numerous uses for discounts and premiums with the help of the most recognized authority on business valuation, Shannon Pratt.

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## **Business Valuation Discounts and Premiums By Shannon P. Pratt Bibliography**

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## Editorial Review

### Review

"This book contains chapters on other discounts the up until now we have only seen brief discussions on in the literature: Voting versus non-voting stock; key person discounts; discounts for trapped-in capital gains taxes; blockage discounts; non-homogenous assets (portfolio) discounts; and discounts for the environmental, litigation and other contingent liabilities. The final chapter entitled "Common Errors in Applying Discounts and Premiums" is a must for all of us when we perform a final review on our analysis and reports." --Linda B. Trugman (National Litigation Consultants Review, Dec 01)

From the Inside Flap

### **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.

## From the Back Cover

### Business Valuation Discounts and Premiums

There is often more money in dispute in determining the discounts and premiums in a business valuation than in arriving at the pre-discount valuation itself. Discounts and premiums affect not only the value of the company but also play a crucial role in determining the risk involved, control issues, marketability, contingent liability, and a host of other factors that can make or break a deal. It is essential that every appraiser know when discounts and premiums apply and how to quantify them.

Shannon Pratt's *Business Valuation Discounts and Premiums* compiles all the key information you need to successfully and accurately determine discounts and premiums in business valuations. It explores the three areas of discounts and premiums—income valuation, market valuation, and the asset approach—explaining how different discounts or premiums may be applicable, depending on the basic valuation approach used, and how each approach can affect the outcome.

Filled with many never-before-published studies, the comprehensive coverage includes:

- 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 litigation
- Strategic acquisitions on premiums
- Studies on minority discounts, available for the first time

Written by a recognized authority on business valuation, this book will help you master the complex issues and exploit the numerous uses for premiums and discounts to their utmost.

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## Users Review

### From reader reviews:

#### Donald Rose:

This *Business Valuation Discounts and Premiums* book is absolutely not ordinary book, you have it then the world is in your hands. The benefit you have by reading this book is information inside this guide incredible fresh, you will get data which is getting deeper you read a lot of information you will get. This specific *Business Valuation Discounts and Premiums* without we know teach the one who looking at it become critical in contemplating and analyzing. Don't possibly be worry *Business Valuation Discounts and Premiums* can bring whenever you are and not make your handbag space or bookshelves' turn into full because you can have it inside your lovely laptop even cell phone. This *Business Valuation Discounts and Premiums* having great arrangement in word in addition to layout, so you will not feel uninterested in reading.

#### Susan Tarin:

This book untitled *Business Valuation Discounts and Premiums* to be one of several books this best seller in

this year, honestly, that is because when you read this guide you can get a lot of benefit onto it. You will easily to buy this book in the book retailer or you can order it via online. The publisher of the book sells the e-book too. It makes you quickly to read this book, as you can read this book in your Smartphone. So there is no reason to you to past this reserve from your list.

**Shannon Palmer:**

Playing with family inside a park, coming to see the ocean world or hanging out with friends is thing that usually you may have done when you have spare time, then why you don't try thing that really opposite from that. One particular activity that make you not sense tired but still relaxing, trilling like on roller coaster you have been ride on and with addition of knowledge. Even you love Business Valuation Discounts and Premiums, you may enjoy both. It is great combination right, you still want to miss it? What kind of hang-out type is it? Oh occur its mind hangout people. What? Still don't get it, oh come on its called reading friends.

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