

Sample Business Valuation Report

The sample business valuation report below is just one of the many ways that we can help business buyers and selling reach a mutually-beneficial agreement.

The Approach

The income approach is one of three basic valuation approaches used to value a business. The other two approaches are the asset-based and the market approach.

The asset-based approach is more appropriate in a business liquidation or if there are little or no current earnings in the business. This approach would also be applicable if the assets were worth a great deal more individually than the value implied by the income they generate.

The market approach uses publicly traded companies and/or company acquisitions data. The publicly traded company data trades on a minority basis while the acquisition data is on a majority basis. While both these sources of data are more detailed and generally accessible the comparisons to privately held companies are seldom appropriate due to the extreme size difference both in revenues and assets of publicly traded companies to the privately held company being valued. Additionally in regards to acquisition data is not uniform or consistent in the information provided from one deal to the next. There is little publicly available information on private transactions that is consistent, accurate, and detailed enough to provide materially useful financial information compared to the publicly traded companies in the stock market. Hence, the market approach is not considered an appropriate method for determining the value for this Business.

Current Economic Environment

At the time of the valuation date the chart below shows some of the key economic indicators during December 2007 compared to June 2011. While the deep declines of the 2009 recession are smoothed over by the chart below the declines from peaks in 2007 are very apparent revealing a fragile recovery.

	12-2007	12-2008	12-2009	12-2010	6-2011
Gross Domestic Product	4.90%	1.90%	-2.50%	4.20%	3.70%
Prime Rate	8.00%	3.25%	3.25%	3.25%	3.25%
Fed Funds	4.25%	0.15%	0.12%	0.20%	0.09%

Sample Report Calculation Of Value

**University of California (System).
Wildland Research Center**

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the text box.

Sample Report Calculation Of Value:

Valuation for Financial Reporting Michael J. Mard, James R. Hitchner, Steven D. Hyden, 2007-10-19 Essential procedures for the measurement and reporting of fair value in Financial statements Trusted specialists Michael Mard James Hitchner and Steven Hyden present reliable and thorough guidelines case studies implementation aids and sample reports for managers auditors and valuers who must comply with the Financial Accounting Standards Board Statement of Financial Accounting Standards Nos 141 Business Combinations 142 Goodwill and Other Intangible Assets 144 Accounting for the Impairment or Disposal of Long Lived Assets and the new 157 Fair Value Measurements This important guide Explains the new valuation aspects now required by SFAS No 157 Presents the new definition of fair value and certain empirical research Distinguishes fair value from fair market value Provides a case study that measures the fair values of intangible assets and goodwill under SFAS Nos 141 and 157 Includes a detailed case study that tests the impairment of goodwill and long lived assets and measures the financial impact of such impairment under SFAS Nos 142 and 144 Cross references and reconciles the valuation industry s reporting standards among all of the valuation organizations Includes two sample valuation reports one of which is a new USPAP compliant PowerPoint presentation format Includes implementation aids for controlling the gathering of data necessary for analyses and for guiding the valuation work program *Report of the Geological Survey of Ohio* Geological Survey of Ohio, 1910 **Report of Investigations** , 1973 **Understanding Business Valuation** Gary R. Trugman, 2016-11-07 Written by Gary Trugman Understanding Business Valuation A Practical Guide to Valuing Small to Medium Sized Businesses simplifies a technical and complex area of practice with real world experience and examples Trugman s informal easy to read style covers all the bases in the various valuation approaches methods and techniques Readers at all experience levels will find valuable information that will improve and fine tune their everyday activities Topics include valuation standards theory approaches methods discount and capitalization rates S corporation issues and much more Author s Note boxes throughout the publication draw on the author s veteran practical experience to identify critical points in the content This edition has been greatly expanded to include new topics as well as enhanced discussions of existing topics Water-resources Investigations Report , 2000 Handbook for Concrete and Cement United States. Army. Corps of Engineers, 1994 **Report of Investigations. [no.2002 to No.7380]** , 1949 Biennial Report of the State Inspector of Coal Mines Colorado. State Coal Mining Dept, 1909 **Annual Report of the State Inspector of Coal Mines** Colorado. Coal Mine Inspection Department, 1909 *Biennial Report of the State Inspector of Coal Mines of the State of Colorado* Colorado. State Inspector of Coal Mines, 1909 Instruction Report Waterways Experiment Station (U.S.), 1992 *Effective Medical Writing: The Write Way To Get Published (UM Press)* Wifred C.G Peh, Kwan-Hoong Ng, 2010 Effective Medical Writing The Write Way to get Published was edited and updated from a series of well received articles published in the Singapore Medical Journal These articles were used extensively as resource material for numerous medical and scientific

writing workshops held in several countries such as Singapore Malaysia Thailand and include the first ever national medical writing workshops staged in The Philippines Brunei Darussalam Vietnam Cambodia and Mongolia Most of these workshops were endorsed by the Asia Pacific Association of Medical Journal Editors This book will be helpful to medical and postgraduate students clinical specialty trainees aspiring researchers newly appointed academic staff allied health professionals and those who are looking to write scientific papers and get published This book is written in an easy to read style covering all the steps required to prepare manuscripts for biomedical and healthcare publications The reader will learn about must know issues relating to manuscript processing authoring reviewing editing and other key points related to publishing

WADC Technical Report United States. Wright Air Development Division,1959 *Water-resources Investigations Report* Bernard N. Lenz,Denis R. LeBlanc,Paul W. McKee,Brian R. Clark,David A. Saad,Faith A. Fitzpatrick,2003 General Technical Report PNW-GTR ,1994 Interim Report of the Working Group on Financial Markets United States. Working Group on Financial Markets,1988 **Wilderness and Recreation--a Report on Resources, Values, and Problems** University of California (System). Wildland Research Center,1962 *General Technical Report NE* ,1980 **Biological Report** ,1989 **Report on prestressed steel 4:principles of quality assurance with respect to prestressing steels** FIB - International Federation for Structural Concrete,1979-07-01

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