

## Business Valuation Ey

The 2007 edition of CIMA's Official Learning Systems has been written in conjunction with the Examiner and the CIMA faculty to fully reflect what could be tested in the exam. Updated to incorporate legislative and syllabus changes, the 2007 Study Systems provide complete study material for the May and November 2007 exams. The new edition maintains the popular loose-leaf format and contains: \* practice questions throughout \* complete revision section \* topic summaries \* recommended reading articles from a range of journals \* May 2006 Q & A's \* The official study systems are the only study materials endorsed by CIMA \* Updated to reflect changes in the syllabus and written by the Examiner and CIMA faculty \* Complete integrated package incorporating syllabus guidance, full text, recommended articles, revision guides and extensive question practice

This companion provides broad and in-depth insights into family business in Asia and how Asian family firms navigate in the digital economy. The first part of the book looks at key concepts of family business while the second part presents Asian family firms' cases from Japan, South Korea, China, Taiwan, Hong Kong, Thailand, Malaysia and other Asian economies. This comprehensive reference will help readers understand how family firms in Asia compete and survive in the world market especially in the digital age and why and how Asian economies can emerge as one of the most dynamic regions in the world.

Generation Impact fills a significant gap in the impact accounting literature about how ambitions, pressures, and misgivings can be addressed, dealt with, and harnessed into forward-looking programmes for the creation, measurement, and management in social

accounting.

Artificial Intelligence in Accounting: Practical Applications was written with a simple goal: to provide accountants with a foundational understanding of AI and its many business and accounting applications. It is meant to serve as a guide for identifying opportunities to implement AI initiatives to increase productivity and profitability. This book will help you answer questions about what AI is and how it is used in the accounting profession today. Offering practical guidance that you can leverage for your organization, this book provides an overview of essential AI concepts and technologies that accountants should know, such as machine learning, deep learning, and natural language processing. It also describes accounting-specific applications of robotic process automation and text mining. Illustrated with case studies and interviews with representatives from global professional services firms, this concise volume makes a significant contribution to examining the intersection of AI and the accounting profession. This innovative book also explores the challenges and ethical considerations of AI. It will be of great interest to accounting practitioners, researchers, educators, and students.

Global financial markets might seem as if they increasingly resemble each other, but a lot of peculiar aspects qualify different markets with different levels of development. Private equity investors can take advantage of these variations. Structured to provide a taxonomy of the business, *Private Equity and Venture Capital in Europe, Second Edition*, introduces private equity and venture capital markets while presenting new information about the core of private equity: secondary markets, private debt, PPP within private equity, crowdfunding, venture philanthropy, impact investing, and more. Every chapter has been updated, and new data, cases, examples, sections, and chapters illuminate elements unique to the European model.

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With the help of new pedagogical materials, this Second Edition provides marketable insights about valuation and deal-making not available elsewhere. Covers new regulations and legal frameworks (in Europe and the US) described by data and tax rates Features overhauled and expanded pedagogical supplements to increase the versatility of the Second Edition Focuses on Europe Includes balanced presentations throughout the book

Key Features Comprehensive coverage of valuation concepts: - Financial Statement Analysis. - Overview of Valuation. - Fundamental analysis of a business. - Valuation of Equity, Bonds, Derivatives and other financial assets. - Valuation in special situations such as Mergers and Acquisitions, Private companies, young and start-up companies, intangibles and others. - Laws and Regulations relating to Valuation such as Ind AS, Companies Act, Valuation Standards, SEBI, Income –tax. - Case Studies. Simple language and concise presentation of content. Includes Case Studies. Access to premium online resources and Excel Templates for valuation.

The survival and prosperity of any corporation over the long term depend on the company's ability to grow and develop through a process of investment, restructuring, and redeployment. Since the late 19th century, mergers and acquisitions (M&As) have become an essential vehicle for corporate change, fuelled by synergies that could arise from expansion of sales and earnings, reduction in cost, and lower taxes and cost of capital. M&A transactions, however, are complex and risky and are affected by the state business cycle, financial conditions, regulations, and technology. Approximately two-thirds of all M&A deals fail. This book seeks to provide an effective and comprehensive framework, predominantly embedded in corporate finance, for achieving greater success. Written by academics and practitioners, it integrates

business strategies with formal analysis relating to M&A deal making, providing a coherent statement on M&A by utilizing scholarly work with best practices by industry. The authors provide extensive analytical review and applications of the following critical M&A issues: valuation, leveraged buyouts, payment methods and their implications, tax issues, corporate governance, and the regulatory environment, including antitrust in M&A. The book globalizes the M&A model by extending it to cross-border business, risk and select hedging methods, and addresses postmerger integration. This book is intended as a reading text for a course in M&A for undergraduates and MBA programs, and for practitioners as a handbook.

Addresses significant developments in the valuation of early stage enterprises at fair value with emphasis on practical applications—features a broad selection of case studies of early stage valuation Early Stage Valuation: A Fair Value Perspective provides a comprehensive review of the current methodologies used to value Early Stage Enterprises (ESEs) at fair value for financial reporting, investment, and mergers and acquisitions. Author Antonella Puca, Senior Director with Alvarez & Marsal Valuation Services in New York, provides accurate, up-to-date information on recent guidelines and new approaches for valuation assessments. This authoritative guide examines how to apply market analysis, discounted cash flows models, statistical techniques such as option pricing models (OPM) and Monte Carlo simulation, the venture capital method and non-GAAP metrics to ESE valuation. The text considers the most recent AICPA, Appraisal Foundation and IPEV guidance, and examines developments in both academic research and venture capital investor practice. Numerous real-world case studies illustrate early stage valuation suitable for structuring sound, internally consistent business transactions. Covering current trends and the latest regulatory guidance in the area, this book:

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Provides step-by-step guidance on practical valuation applications Reflects current standards for ESE valuation, including the AICPA Guide to the Valuation of Portfolio Company Investments, the IPEV guidelines and guidance from the Appraisal Foundation Covers new approaches to the valuation of ESEs with option pricing models, Monte Carlo Simulation, calibration and non-GAAP metrics Offers an overview of start-up valuation Discusses how intangible assets are impacting the valuation of ESEs The book also includes contributions from Neil Beaton, Andreas Dal Santo, Alexander Davie, John Jackman and Mark Zyla. Early Stage Valuation: A Fair Value Perspective is an essential resource for valuation specialists, private equity and venture capital fund managers, analysts, attorneys, investment bankers, regulators and auditors, and investors with interest in the private equity and venture capital industry.

EY Valuation & Business Modeling Switzerland Presentation of Our Financial Modeling Group Initial Public Offerings – An inside view UVK Verlag

Our bee populations are under threat. Over the past 60 years, they have lost much of their natural habitat and are under assault from pesticides and intensive farming. We rely on bees and other insects to pollinate our fruit and vegetables and, without them, our environment and economy will be in crisis. The Business of Bees provides the first integrated account of diminishing bee populations, as well as other pollinators, from an interdisciplinary perspective. It explores the role of corporate responsibility and governance as they relate to this critical issue and examines what the impact will be on consumers, companies, stock markets and ultimately on global society if bee populations continue to decline at a dangerous rate. The book considers the issue of global bee population decline from a variety of disciplines,

combining the perspectives of academics in accounting, science and humanities with those of practitioners in the finance industry. The chapters explore the impact of the rapid decline in pollinator populations on the natural world, on corporations, on the stock market and on accounting. The Business of Bees will be essential reading for those in academia, business and finance sectors and anyone invested in the future of our planet.

Practicing business with a conscience leaves no sector untouched. It trickles into how we treat our employees, approach our work in general, address stakeholders, engage in accounting, financial, and production management practices, implement and manage information technology, communicate on a direct and indirect basis, and market what we stand for.

Business has encountered an interesting evolution in the first two decades of the twenty-first century, with social media as a catalyst toward greater understanding regarding the critical value of soft skills, workplace diversity, change readiness, moral responsibility, sustainable awareness, and a general socially responsible mind-set. This amalgamate spirit of business as we envision it in the near and far future has found its way in all segments of business education, research, and practice. Adhering to the global trend of increased responsibility and evoking a constructive change in the narrative of business, this Research Companion serves as a critical reference work to business scholars and practitioners in various settings. It brings together contributing scholars from multiple business areas, from a variety of cultures and locations of the world, in order to achieve a reference work that will find expansive appeal. Including insights from the broad business spectrum ranging from internal managerial practices to strategic applications, including international sensitivity, this volume highlights the urgency for increased awareness in business decision-making on all fronts. It will be of great value to

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researchers, academics, practitioners, and students in the fields of corporate social responsibility, business ethics, leadership, organizational studies, and entrepreneurship. The examining team reviewed F9 Study Text covers all the relevant ACCA F9 syllabus topics. It contains step-by-step guides to financial management techniques covering working capital management, investment appraisal, business valuations and risk management. Formulae are clearly identified and explained alongside essential practice questions and key terms are highlighted to help build your understanding and reinforce learning.

The International Brand Valuation Manual is a detailed and extensive review of the main brand valuation models. The book reveals the state of the art in the field of brand valuation and coherently relates major trends in the theory and practice of brand valuation. This “one-stop” source is for valuation professionals as well as financial and marketing specialists who need to have an understanding of the principal valuation methods. Salinas also analyses the respective efficacy, advantages, disadvantages, and prospects for the future for each method. The book: - Provides a thorough overview of all the tools available for the brand valuation practitioner. - Offers an informed view on which methodologies are most suitable for different types of applications, and explains why. - Acts as an all-in-one source of reference for specialists who advise clients on which methodology to employ, or who are considering adopting one themselves. - Features case studies and examples from Guinness, PwC, Rolls-Royce, Santander, Shell, Telefonica, Unilever, BMW, Hanson Trust, Cadbury-Schweppes, Kellogg, Coco-Cola, Mercedes, Rolex, among others. Gabriella Salinas is the Global Brand Manager at Deloitte Touche Tohmatsu, Madrid, Spain.

This book offers a practical solution for every organization that needs to monitor the

effectiveness of their risk management. Written by a practising Chief Risk Officer, *Risk Maturity Models* enables you to build confidence in your organization's risk management process through a tailored risk maturity model that lends itself to benchmarking. This is a management tool that is easy to design, practical and powerful, which can baseline and self-improve the maturity capabilities needed to deliver ERM benefits over time. This book guides the reader through comparing and tailoring a wealth of existing models, methods and reference standards and codes (such as ISO 31000 and COSO ERM). Covering 60 risk-related maturity models in clear comparison format, it helps risk professionals to select the approach best suited to their circumstances, and even design their own model. *Risk Maturity Models* provides focused messages for the risk management function, the internal audit function, and the Board. Combining proven practice and insight with realistic practitioner scenarios, this is essential reading for every risk, project, audit and board professional who wants to move their organization up the risk maturity curve.

The Association of Chartered Certified Accountants (ACCA) is the global body for professional accountants. With over 100 years of providing world-class accounting and finance qualifications, the ACCA has significantly raised its international profile in recent years and now supports a BSc (Hons) in Applied Accounting and an MBA.BPP Learning Media is an ACCA Official Publisher. Paper F9, Financial Management, aims to develop the knowledge and skills expected of a finance manager in relation to investment, financing and dividend decisions. F9 examines a wide range of financial management topics, many of which will be completely new to the student. There are a

range of quite tricky calculations to perform as well as issues and techniques to explain and discuss. F9 is a middle level paper in the ACCA qualification structure, with some links to F2, and a direct link to P4, which thinks strategically. The key syllabus areas in F9 are: \* Financial management function \* Financial management environment \* Working capital management \* Investment appraisal \* Business finance \* Cost of capital \* Business valuations \* Risk management. This examiner-reviewed Study Text contains all you need to know for F9, featuring step-by-step guides to financial management techniques such as investment appraisal and business valuations, which many students find tricky. Exam formulae are clearly identified and explained with plenty of examples and questions for essential practice. Key terms are identified throughout to help you to learn new terminology such as beta factor and venture capital. BPP Learning Media is the publisher of choice for many ACCA students and tuition providers worldwide. Join them and plug into a world of expertise in ACCA exams.

Durch die digitale Transformation verändern sich Geschäftsmodelle, Branchenstrukturen und interne Prozesse teilweise massiv. Die Digitalisierung erzeugt hohen Veränderungsdruck in Unternehmen, da Geschwindigkeit und Grad der Vernetzung exponentiell ansteigen. Digitalisierung hat mehrere Verbindungen zu den Objekten und Kalkülen der Unternehmensbewertung. Sie betreffen bestimmte Bewertungsobjekte (insbesondere die Plattform-Ökonomie), den Bewertungsprozess

(z. B. die Cashflow-Prognose und Risikoanalyse) und die Gewinnung wichtiger Bewertungsparameter (wie die Diskontierungszinssätze). Das Buch greift aus theoretischer und praktischer Perspektive die damit verbundenen Auswirkungen der Digitalisierung auf und zeigt deren Implikationen anhand zahlreicher Beispiele. Few business strategy books talk about brand management and talent management under the same cover. Brand and Talent shows how high performance organizations are using this philosophy to drive clarity and growth as they bring their purpose, ambition, strategy and proposition to life from the inside out. In a world replete with experts in branding and brand management, mirrored by experts in talent attraction, engagement and development, there is a clear need for far greater alignment of these two overlapping disciplines. This means more than paying lip service to recruitment media campaigns masquerading as so-called "employer brands", which can often cause damage to or dilute an organization's reputation as an enterprise is dependent upon your reputation as an employer - and vice versa. In Brand and Talent, author Kevin Keohane looks at how organizations can better communicate with people before, during and after their association with the enterprise. He presents a "joined up" approach that encompasses the needs of brand, marketing, human resources, corporate communications, internal communications and IT. He integrates academic and commercial evidence, as well as practical advice and includes case studies and interviews.

In twenty-four essays, internationally renowned economic thinkers share the fundamentals for a new economy that is rooted in the well-being of humanity and of our planet. In 'Thrive. Fundamentals for a New Economy', Kees Klomp and Shinta Oosterwaal provide insights into alternative approaches to economics that are sustainable and just for both society and the planet in the long term. In twenty-four essays, internationally renowned economic thinkers like Kate Raworth, Charles Eisenstein, Clair Brown, Helena Norberg-Hodge and Daniel C. Wahl, share the alternatives that are available to us, such as doughnut economics, wellbeing economics, common good economics, regenerative economics, buddhist economics, commons economics, local economics, bioregional economics, indigenous economics and degrowth economics. Each of these approaches provides a realistic and enticing vision of a thriving future. 'Thrive' offers readers the fundamentals for a new economy that is rooted in the well-being of humanity and of our planet. This book is a must-read for anyone in search of economic perspectives that contribute to a flourishing world. . McKinsey & Company's #1 best-selling guide to corporate valuation, now in its sixth edition Valuation is the single best guide of its kind, helping financial professionals worldwide excel at measuring, managing, and maximizing shareholder and company value. This new sixth edition provides insights on the strategic advantages of value-based management, complete detailed instruction, and nuances managers should know about valuation and valuation techniques as applied to different industries,

emerging markets, and other special situations. Valuation lies at the crossroads of corporate strategy and finance. In today's economy, it has become an essential role — and one that requires excellence at all points. This guide shows you everything you need to know, and gives you the understanding you need to be effective. Estimate the value of business strategies to drive better decision making Understand which business units a corporate parent is best positioned to own Assess major transactions, including acquisitions, divestitures, and restructurings Design a capital structure that supports strategy and minimizes risk As the valuation function becomes ever more central to long- and short-term strategy, analysts and managers need an authoritative reference to turn to for answers to challenging situations. Valuation stands ahead of the field for its reputation, quality, and prestige, putting the solutions you need right at your fingertips.

The Income Tax Act 2007 is consolidated to 1 January 2013 and includes a comprehensive summary of amendments, detailed history notes and indexes.

The price at which a stock is traded in the market reflects the ability of the firm to generate cash flow and the risks associated with generating the expected future cash flows. The authors point to the limits of widely used valuation techniques. The most important of these limits is the inability to forecast cash flows and to determine the appropriate discount rate. Another important limit is the inability to determine absolute value. Widely used valuation techniques such as market multiples - the price-to-

earnings ratio, firm value multiples or a use of multiple ratios, for example - capture only relative value, that is, the value of a firm's stocks related to the value of comparable firms (assuming that comparable firms can be identified). The study underlines additional problems when it comes to valuing IPOs and private equity: Both are sensitive to the timing of the offer, suffer from information asymmetry, and are more subject to behavioral elements than is the case for shares of listed firms. In the case of IPOs in particular, the authors discuss how communication strategies and media hype play an important role in the IPO valuation/pricing process.

This book is a timely addition to the fast-growing international debate on Integrated Reporting, which offers a holistic view of the evolution and practice of Integrated Reporting. The book covers the determinants and consequences of Integrated Reporting, as well as examining some of the most relevant issues (particularly in the context of the United States) in the debate about Integrated Reporting.

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International Financial Reporting Standards (IFRS) are now mandatory in many parts of the world, including Europe, Australia and China. In addition, many countries are in the

process of IFRS adoption. Lastly, foreign registrants in US companies no longer have to undertake a costly US-IFRS reconciliation. Therefore, it is clear that investors, analysts and valuers need to understand financial statements produced under IFRS to feed in to their valuations and broader investment decisions. Written by practitioners for practitioners, the book addresses valuation from the viewpoint of the analyst, the investor and the corporate acquirer. It starts with valuation theory: what is to be discounted and at what discount rate? It explains the connection between standard methodologies based on free cash flow and on return on capital. And it emphasizes that, whichever method is used, accurate interpretation of accounting information is critical to the production of sensible valuations. The authors argue that forecasts of cash flows imply views on profits and balance sheets, and that non-cash items contain useful information about future cash flows - so profits matter. The book then addresses the implications for analysis and valuation of key aspects of IFRS including: - Pensions - Stock options - Derivatives - Provisions - Leases The text also sets out which countries use GAAP, as well as the key differences between IFRS and US GAAP treatments of these issues, in addition to their implications for analysis. A detailed case study is used to provide a step-by-step valuation of an industrial company using both free cash flow and economic profit methodologies. The authors then address a range of common valuation problems, including cyclical or immature companies, as well as the specialist accounting and modelling knowledge required for regulated utilities, resource

extraction companies, banks, insurance and real estate companies. Accounting for mergers and disposals is first explained and then illustrated with a detailed potential acquisition using real companies.

This book examines the Indian mandate for Corporate Social Responsibility (CSR) and its implementations in various individual organizations. Although the mandate is applicable only to certain large and stable companies, many believe that India is poised to become the birthplace of social, economic and environmental transformation, given the immense size of the Indian population and its challenging socio-economic index. The book explores the various facets of CSR investigation and places special emphasis on the Schedule VII of the Indian Companies Act of 2013, which defines specific areas of intervention for these companies. In addition, it provides a wealth of first-hand case studies that exemplify the ongoing developments and the fundamental challenges and opportunities of mandated CSR.

Investor relations is a subject which has been seriously taken into consideration by many companies and is an important matter nowadays. Considering that the company's survival depends on capital, managing investors the right way is management's obligation to the company, and it's stakeholders, in order to keep the business in continuous growth and profitability. Public relations, on the other hand, is a subject of people. Consider that people and their relationships build businesses, this research will examine the in-depth correlation between public relations and investor

relations. Managing people and communicating with them is the big picture of the company's activities, but what kind of layers are behind those activities is what this research tries to uncover. Additionally, this research has a new approach towards media relations as media can be used as a channel to connect to people and spread information. Media is also an activity which falls under public relations. Media has a strong influence over people, and media can be used not just to create but also to manipulate and destroy. The goal of this research is to provide in-depth information about how public relations and media can be used to manage and influence global audiences, including consumers and clients, and most importantly, investors. What happens when companies manipulate the public, what happens when companies tell the truth, how the stock market and investors react to the news, what companies can do to create a powerful brand quickly and how external factors influence investors' decisions. Many examples and scenarios are covered in this research to understand the power of public relations and media, and the influence that these two hold towards investors and the global economy. Literature review methodology was applied to this research, including various literature review types. Also, an additional qualitative method was also used in this research by conducting several interviews and taking comments from industry experts. This research is meant for business executives and marketing professionals to understand and learn about new possibilities when it comes to building a brand and gaining a certain level of power over audiences and global

markets.

Student-led in its design and development, the book incorporates digital marketing as central to what marketers do, and combines quality examples, assessment and online resources to support the teaching and learning of introductory marketing in a digital age. The author integrates digital and social media marketing throughout the chapters and through student involvement in the development of it, the text has been made to be approachable and to appeal to students, with infographics, numerous images, and an engaging writing style. It facilitates the “flipped” approach to classroom teaching and is supported by a number of features and activities in every chapter, encouraging students to undertake course reading, class participation and revision. It includes case studies from global companies such as Nutella, Google, L’Oreal, Netflix, Airbnb, BirchBox, Uber, FitBit, Visit California and Coca-Cola. It also takes a social view of marketing, featuring cases tied to the UN’s PRME initiative to aid students in becoming sustainably-minded individuals. The book is complemented by online instructor resources, including chapter-specific PowerPoint slides, an instructor manual, flipped classroom activities, as well as open access multiple choice questions (with solutions), videos, case studies, weblinks, a glossary and SAGE journal articles for students. To find out more and for a quick sneak peek, watch our video on the book’s story.

Eintritt der Industrie in eine zweite Phase der Digitalisierung: Produktion und modernste Informations- und Kommunikationstechnik verzahnen sich. Die Art und Weise, wie

zukünftig produziert und gearbeitet wird, verändert sich nachhaltig: intelligente Fabriken bestimmen die vierte industrielle Revolution. Das Buch liefert eine Rundum-Schau: es beleuchtet Herausforderungen von Industrie 4.0 und Big Data für die verschiedenen Branchen und zeigt Entwicklungen und Perspektiven für die Einzelunternehmen auf. Zahlreiche Lösungsbeispiele führender Unternehmen zeigen wie die Digitalisierung der industriellen Produktion praktisch und erfolgreich gemeistert werden kann.

Future-proof your business today for stronger performance tomorrow The Stress Test Every Business Needs: A Capital Agenda for Confidently Facing Digital Disruption, Difficult Investors, Recessions and Geopolitical Threats provides a comprehensive approach to creating value and flexibility in an increasingly volatile business environment that presents both great risks and opportunities every day. The authors extend the banking “stress test” concept to a company’s Capital Agenda — how executives manage capital, execute transactions and apply corporate finance tools to strategic and operational decisions. Having a static Capital Agenda, however appropriate for your current market position, is not enough in today’s uncertain world. Long-term success comes from building resilience into each element and in the way those elements interact. The book uses a broader definition of business stress that includes traditional macroeconomic and geopolitical risks, as well as technological disruption, hostile takeovers and activist shareholders. Companies that make poor strategic decisions or underperform operationally will likely find themselves facing great stress. And that stress is symmetric; threats come from downside risks and from missed opportunities. The chapters address the how and why of essential issues such as: Formulating corporate strategy in a

digital world Pre-empting activist shareholders Restoring distressed companies to operational and financial health Ensuring effective collaboration among strategy, finance and operations Getting the most out of your advisors Proactively managing intrinsic value Rigorously allocating capital across the enterprise Acquiring and divesting for optimum value Syncing financing decisions with business strategy and capital market conditions Incorporating tax planning throughout the Capital Agenda Liberating excess cash with leading working capital management practices Aligning strategic goals and metrics to reach your company's full potential Companies that develop strategy and set operational priorities with a balanced Capital Agenda are best positioned to control their own destiny. The Stress Test Every Business Needs provides a roadmap to future-proof your business today for stronger performance tomorrow.

In a corporations financial life going public by means of an IPO is probably the single most important decision. It turns a private company into a public one. Our book will provide an inside view of the IPO process. On the one hand, it draws on the insights of an experienced investment banker, who has gone through numerous IPO transactions. On the other hand, it relates the story of an actual IPO through the eyes of a Chief Executive Officer who has taken two of his companies public. This unique double perspective is our books defining feature. We do not discuss initial public offerings in a textbook style fashion. What we would like to bring out is a more comprehensive portrayal of a once-in-a-lifetime event for most companies and their management, alike.

This book provides a clear outline of the key principles underlying property valuation and the current techniques and issues in the practice of valuation for the major sectors of the

Australian real estate market. Formerly titled Valuation Principles and Practice, this entirely new third edition comprises Australia's leading advanced valuation textbook. The first part of the book, Principles of valuation, comprises chapters written by globally recognised academics and specialists on the principles of law, economics, planning, policy and finance, all in the context of property valuation. The second part of the book, Practice of valuation, comprises chapters written by acknowledged expert valuers on the practice of valuation for key property sectors including residential, retail, commercial, industrial, leisure and rural. Further, chapters also cover valuations for purposes including lending, insurance, rating, taxation and financial reporting. The most up to date valuation text for the Australian market, this book will appeal to both valuation practitioners and undergraduate/postgraduate students as well as to accountants, lawyers and professionals dealing with property valuation issues.

Kaum eine Disziplin der BWL unterliegt derart kontroversen Diskussionen wie die der Unternehmensbewertung – Tobias Quill wertet diese Auseinandersetzung als neuen Objektivismusstreit und widmet sich dessen Analyse. Er legt zunächst die Geschichte des Fachs dar und arbeitet dessen derzeitige Lage heraus, die geprägt ist von einem Streit konkurrierender Strömungen: der investitionstheoretisch-funktionalen und der marktwertorientierten Schule. Diese Konstellation analysiert der Autor mithilfe sozialwissenschaftlicher Instrumente. Er modelliert Akteure sowie deren Interessen und arbeitet Implikationen für das Sujet heraus. Der Autor zeigt, dass der herrschende Streit – und zugleich auch die Ansätze zur Gestaltung einzelner Bewertungsmethoden – erheblich geprägt sind durch bestimmte Akteursgruppen und ihre jeweiligen Interessenlagen. Die Arbeit legt damit den Grundstein für eine völlig neue Forschungsrichtung: die politische Ökonomie der

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