



Business Valuation Discounts and Premiums

Shannon P. Pratt

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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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