



# The Market Approach to Valuing Businesses

*Shannon P. Pratt*

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## **The Market Approach to Valuing Businesses** Shannon P. Pratt

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; and 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.

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