

Business Valuation Methods

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diversify practice sources of revenues beyond traditional audit and tax services which are now priced like commodities They are moving quickly to provide a variety of consulting services business valuation being one of them While divorce valuations have traditionally been the focus of CPAs preparing business appraisals the involvement of CPAs in valuations for other purposes is growing Attorneys increasingly need to understand business valuation methodologies and be able to critique valuation reports In estate planning business valuation is the issue and attorneys cannot rely on the business valuator alone In an estate or gift tax valuation dispute where large dollars are potentially at stake attorneys must understand and be able to articulate valuation issues because usually they alone must meet with the IRS examiner or appeals officer Similarly family law attorneys must be able to articulate valuation concepts to successfully cross-examine an opposing valuation expert In the corporate realm an attorney's clients have to grapple with valuation issues related to buy sell agreements shareholder disputes mergers and acquisitions and the establishment of employee stock ownership plans to name just a few

Guide to Business Valuation Jay E. Fishman, Shannon P. Pratt, J. Clifford Griffith, Stanton L. Meltzer, D. Keith Wilson, Kathy J. Ecklund, 1996-05-01 *Business Valuation Guide, 2022* B Hawkins George, A Paschall Michael, 2023-01-05

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valuation work to outside practitioners The following two professions are increasingly involved in the business valuation field and can quickly benefit from a further understanding of its issues Certified Public Accountants CPAs CPAs are rapidly trying to diversify practice sources of revenues beyond traditional audit and tax services which are now priced like commodities They are moving quickly to provide a variety of consulting services business valuation being one of them While divorce valuations have traditionally been the focus of CPAs preparing business appraisals the involvement of CPAs in valuations for other purposes is growing Attorneys Attorneys increasingly need to understand business valuation methodologies and be able to critique valuation reports In estate planning business valuation is the issue and attorneys cannot rely on the business valuator alone In an estate or gift tax valuation dispute where large dollars are potentially at stake attorneys must understand and be able to articulate valuation issues because usually they alone must meet with the IRS examiner or appeals officer Similarly family law attorneys must be able to articulate valuation concepts to successfully cross examine an opposing valuation expert In the corporate realm an attorney s clients have to grapple with valuation issues related to buy sell agreements shareholder disputes mergers and acquisitions and the establishment of employee stock ownership plans to name just a few

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