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published by Wiley in the fall of 2020. The book contains insight into valuing small business for accountants, attorneys, bankers, and financial advisors - anyone who assists small business owners.



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## The Art of Business Valuation:

Book value is a good way to test valuations of companies that have significant assets, such as inventory, receivables, equipment, or property. The book value approach to business valuation is not adequate for

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For larger small businesses, such  
as middle-market companies with  
sales of several million dollars up



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to several hundred million dollars, valuation may be more commonly thought of in terms of a multiple of EBITDA (earnings before interest, taxes, depreciation, and amortization).

Fast and Simple Business

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## Valuation - BusinessTown

The book value, also called liquidation value, is the most straightforward. It's the same as your net worth—your value recorded on the books. Once you subtract all your liabilities from all your business assets, you get

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business, or needing to determine the business value you face a number of exciting challenges along the way. This Guide outlines some of these challenges, offers suggestions on how to address them, and shows you where and how ValuAdder

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Essentially, an asset-based  
business valuation will total up all  
the investments in the company.  
Asset-based business valuations

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can be done in one of two ways: A going concern asset-based approach takes a look at the company's balance sheet, lists the business's total assets, and subtracts its total liabilities. This is also called book value.

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## 3 Business Valuation Methods - The Balance

Warning: If goodwill or other intangibles are a significant component of your business, relying solely on a salable parts method could result in a serious undervaluation of the



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goodwill component of your business. Book value. Book value is the number shown as "owner's equity" on your balance sheet. Book value is not a very useful number, since the balance sheet reflects historical costs and depreciation of assets rather than

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