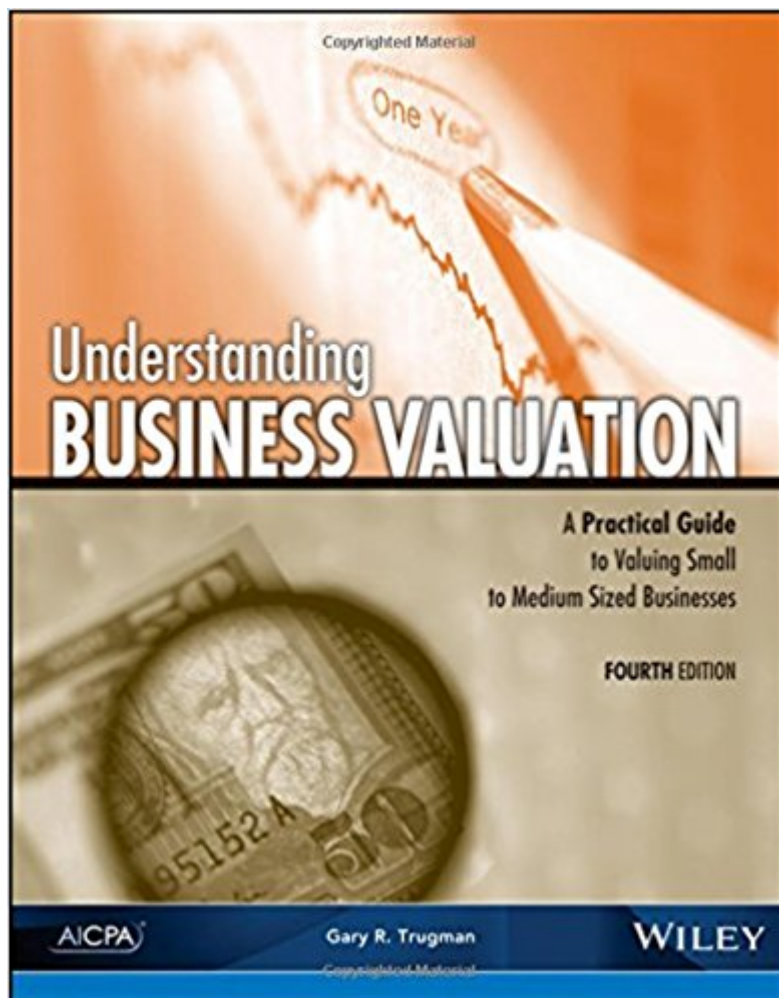




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Understanding Business Valuation: A Practical Guide To Valuing Small To Medium Sized Businesses



Synopsis

Written by Gary Trugman, *Understanding Business Valuation: A Practical Guide to Valuing Small-to Medium-Sized Businesses*, simplifies a technical and complex area of practice with real-world experience and examples. Trugman's informal, easy-to-read style covers all the bases in the various valuation approaches, methods, and techniques. Readers at all experience levels will find valuable information that will improve and fine-tune their everyday activities. Topics include valuation standards, theory, approaches, methods, discount and capitalization rates, S corporation issues, and much more. Author's Note boxes throughout the publication draw on the author's veteran, practical experience to identify critical points in the content. This edition has been greatly expanded to include new topics as well as enhanced discussions of existing topics.

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Customer Reviews

Gary R. Trugman is a Certified Public Accountant licensed in the states of New Jersey, New York (inactive), and Florida. He is Accredited in Business Valuation (ABV[®]) by the AICPA and is a Master Certified Business Appraiser (MCBA) as designated by the Institute of Business Appraisers Inc. He is also an Accredited Senior Appraiser (ASA) in business valuation by the American Society of Business Appraisers. Gary is regularly court appointed and has served as an expert witness in federal court and state courts in several jurisdictions, testifying on business valuation, business and economic damages, and other types of litigation damages. Gary is currently the chairperson for business valuation education for the American Society of Business Appraisers and serves on its

ethics committee. He was presented with the Volunteer of the Year Award by the AICPA in 2011 for outstanding service for furthering the goals of the business valuation profession. Gary has previously served on the AICPA's ABV Examination Committee, the AICPA's subcommittee working with the judiciary, the ABV credentials committee, the executive committee of the management consulting services division, and the business valuation and appraisal subcommittee. He is the past president of the Florida Institute of CPAs' litigation and business valuation committee and was formerly on the New Jersey Society of Certified Public Accountants' litigation services committee, business valuation subcommittee (past president), and matrimonial committee. Gary is the former chairman of the ethics and discipline committee, formerly served on the qualifications review committee, and is the former regional governor of the mid-Atlantic region of the Institute of Business Appraisers Inc. He has received a Fellow Award from the Institute of Business Appraisers Inc. for his many years of volunteer work in the profession. Gary has also received an AICPA Hall of Fame Award for his service to the accounting profession in assisting in the accreditation in the business valuation process. Gary formerly served on the international board of examiners of the American Society of Appraisers. He is currently a faculty member of the National Judicial College and an adjunct professor at Florida International University. Gary lectures nationally on business valuation topics. He is the author of several publications and courses published by the AICPA. He has also developed numerous educational courses, including, but not limited to, a six-day business valuation educational series and the seminar "Understanding Business Valuation for the Practice of Law" for the Institute of Continuing Legal Education. Gary also serves as an editorial adviser for the Journal of Accountancy and the CPA Expert and formerly for National Litigation Consultants' Review and the CPA Litigation Services Counselor. He has lectured in front of numerous groups and has been published in the Journal of Accountancy, Business Valuation Update, FairShare, and the CPA Litigation Services Counselor. Gary was born in New York and received his undergraduate work from the Bernard M. Baruch College of the City University of New York. He was the first business appraiser in the United States to earn a master's in valuation sciences from Lindenwood University. His master's thesis topic was "Equitable Distribution Value of Closely Held Business and Professional Practices." Gary's appraisal education also includes various courses offered by the Institute of Business Appraisers, the American Society of Business Appraisers, the AICPA, and others. He has taught federal income taxation at Centenary College, financial statement analysis in the master's degree at Lindenwood University, and several topics at the AICPA National Tax School in Champaign, Illinois. He is a member of the

Institute of Business Appraisers, the American Society of Appraisers, the AICPA, the Florida Institute of CPAs, and the New Jersey Society of Certified Public Accountants.

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The one I received was good condition!

Ten years ago, I read the Second Edition of Gary Trugman's Understanding Business Valuation, and it helped me learn industry best practices and earn my Certified Business Appraiser credential. Mr. Trugman writes in a plain English, humorous style, and he is deft at explaining complex matters in a way that everyone can understand. This is the mark of a true expert. Now, after ten years in the profession, I'm glad I got his Fourth Edition. It has been updated and expanded with lots of new information, including sections on statistics, forecasting, pass-through entities, and financial reporting assignments. This volume covers everything, with plenty of examples, and I plan to read it from page 1 to page 1116. (This may take a while!) The Fourth Edition is a great reference/refresher for experienced valuation practitioners. It would also be an excellent educational guide to those new to the profession.

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