

Change Reported year: 2008 + Data from year 2008

Industry	Avg Avgpt	F/R 2017	Count 2017	F/R 2018	Count 2018	F/R 2017	Count 2017	F/R 2018	Count 2018	F/R 2019	Count 2019	SIC Code
Commercial Services	65.5	65.5	5	65.5	55	65.5	55	65.5	55	65.5	55	8740-8783, 8741-8761, 8782-8798, 4211, 4212, 4783, 4794, 7211-7218, 7211-7248, ...
Communications	65.5	65.5	5	65.5	5	65.5	5	65.5	5	65.5	5	4812-4823, 4899
Consumer Durables	65.7	7.0	1	65.7	1	65.7	0	65.7	0	65.7	0	1320-1331, 2373, 3340-3348, 3367, 3434, 3451, 3452, 2810-2814, 2881-2888, 2811, ...
Consumer Non-Durables	65.5	65.5	4	65.5	45	65.5	45	65.5	45	65.5	45	0132-0133, 2011-2013, 2021-2038, 2043, 2045, 2047, 2050-2053, 2060-2068, 2077-3...
Consumer Services	65.6	65.7	55	65.7	47	65.5	55	65.5	45	65.5	45	2711-2732, 3632, 4401, 4704-4726, 4832-4841, 5411, 5413, 7011-7041, 7231-7298, ...
Distribution Services	65.7	65.7	5	65.7	5	65.5	55	65.5	45	65.5	45	5012-5099
Electronic Technology	65.5	65.5	5	65.7	45	65.5	45	65.5	45	65.5	45	3442-3446, 3571-3579, 3641-3679, 3695-3698, 3721-3728, 3761-3769, 3795, 3811, 3...
Energy Minerals	65.6	65.6	7	65.6	7	64.8	5	65.6	5	65.6	5	1221-1231, 1380, 2911, 3401
Finance	65.8	65.8	61	65.8	55	67.1	55	65.8	100	65.8	100	6020-6211, 6211-6711, 6771-6781, 6788, 6798, 7102-7109, 7177, 7911, 7918
Health Services	67.0	65.8	5	67.1	4	66.8	4	67.0	5	67.0	5	8014-8214, 8011-8099, 8321, 8361
Health Technology	65.1	65.5	5	65.5	45	65.4	45	65.8	55	65.7	45	2812-2817, 3821, 3826, 3841-3851
Industrial Services	65.7	65.5	5	65.4	47	65.5	55	65.5	45	65.5	45	1381, 1389, 1341-1799, 1821, 4012-4019, 4021, 4032-4039, 4711-4713
Maintenance				65.6	1	65.7	5	65.8	5	65.8	5	4714-4715, 4761, 9099
Non-Energy Minerals	65.5	65.5	1	65.5	5	65.8	1	67.0	5	67.0	5	1011-1011, 1011-1099, 1411-1475, 1481-1488, 1411-1431, 1432-1448, 1491, 1498, 1...
Process Industries	65.7	65.7	0	65.5	45	65.7	45	65.1	45	65.7	45	0110-0131, 0132-0712, 0811-0871, 1479, 2015, 2041, 2044, 2046, 2048, 2049-2061, ...
Producer Manufacturing	65.6	65.6	51	65.6	55	65.5	55	65.1	55	65.7	45	2300-2398, 2521-2542, 2677-2678, 3002-3009, 3082-3084, 3088, 3089, 3211, 3244, ...
Retail Trade	65.6	65.6	1	67.0	0	65.7	0	67.1	0	67.1	0	5211-5736, 5912-5913, 5942-5999, 7911
Technology Services	65.7	65.6	45	65.5	55	65.4	55	65.4	47	65.6	45	7371-7376, 7379, 7379
Transportation	65.5	65.4	7	65.5	5	65.1	5	65.7	5	65.8	5	4011-4211, 4220-4449, 4452-4561, 4711-4741, 4781-479
Utilities	65.8	65.8	1	65.7	5	67.0	5	66.8	0	66.8	0	4911, 4922-4941, 4941-4971, 5004-5008
All Industry Average	65.1	65.4	555	65.4	555	65.5	570	65.4	545	67.0	555	

Mergerstat Review

Z. Christopher Mercer, Travis W. Harms

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aspects of business valuation that arise in the context of a tax valuation this book provides you with detailed analysis of the valuation business engagement process Detailed discussion is included of various cases outlining errors that appraisers have made in appraisal reports as well as in depth discussion of the current appraisal industry issues that are impacting tax valuations Examines concepts and topics including level of value the role of estate planners in the business valuation process the use of appraisers in estate planning and litigation and the appraiser identification selection process Provides insight into the nature of the major appraisal trade associations Offers insights into preventing errors from getting into appraisal reports This helpful guide provides you with the detailed discussion you need on the various business valuation standards that have been promulgated by the Appraisal Standards Board as well as several appraisal trade associations 2021 Mergerstat Review ,2021-04-15 The FactSet Mergerstat Review is the cornerstone of any mergers and acquisitions library This must have resource delivers comprehensive rosters data and statistics on merger and acquisition M A transactions that involve U S companies including privately held publicly traded and cross border transactions and also lists unit divestitures management buyouts and certain asset sales **ABA Journal** ,1984-03 The ABA Journal serves the legal profession Qualified recipients are lawyers and judges law students law librarians and associate members of the American Bar Association

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future global defense industrial base

Quantitative Business Valuation Jay B. Abrams, 2010-02-25 Quantitative Business Valuation A Mathematical Approach for Today's Professionals Essential reading for the serious business appraiser Quantitative Business Valuation Second Edition is the definitive guide to quantitative measurements in the valuation process No other book written on business valuation is as well researched innovative and bottom line beneficial to you as a practitioner Written by leading valuation and litigation economist Jay B Abrams this text is a rigorous and eye opening treatment filled with applications for a wide variety of scenarios in the valuation of your privately held business Substantially revised for greater clarity and logical flow the Second Edition includes new coverage of Converting forecast net income to forecast cash flow Damages in manufacturing firms Regressing scaled y variables as a way to control for heteroscedasticity Mathematical derivation of the Price to Sales PS ratio Monte Carlo Simulation MCS and Real Options RO Analysis Venture capital and angel investor rates of return Lost inventory and lost profits damage formulas in litigation Organized into seven sections the first three parts of this book follow the chronological sequence of performing a discounted cash flow The fourth part puts it all together covering empirical testing of Abrams valuation theory and measuring valuation uncertainty and error Parts five to seven round it all out with discussion of litigation valuing ESOPs and partnership buyouts and probabilistic methods including valuing start ups The resulting work solidly grounded in economic theory and including all necessary mathematics integrates existing science into the valuation profession and develops valuation formulas and models that you will find useful on a daily basis

Financial Valuation James R. Hitchner, 2003-04-07 The appropriate defensible way to prepare and present business valuations with a strong emphasis on applications and models Financial Valuation provides an all encompassing valuation tome that presents the application of financial valuation theory in an easily understood manner Delivering valuation theory the consensus view on application and the tools to make it happen James Hitchner's all star cast of contributors offer numerous examples checklists and models to assist in navigating a valuation project The book contains hundreds of short easily understandable Valuation Tips and covers best practices from the view of these twenty five experts

Executive Defense Michael Useem, 1993 A quiet revolution came to corporate America during the late 1980s and early 1990s Large shareholders pension funds insurance companies money managers and commercial banks exercised new found muscle pressuring senior managers to improve disappointing financial results by reshaping their organizations Michael Useem reveals how those investor pressures have transformed the inside structures of many corporations better aligning them with shareholder interests Useem draws on numerous sources including interviews with senior managers and intensive studies of seven large corporations representing a range of restructuring experiences and industries including pharmaceuticals transportation chemicals retailing and financial services He shows that organizational changes have affected many areas of corporate life headquarters staffs have been reduced authority has filtered down to operating units and compensation has become more closely tied to performance Change also extends to corporate governance where

managers have fought back by seeking legal safeguards against takeovers and by staggering board terms They've also put significant resources into building more effective relations with shareholders As Useem demonstrates this revolution has reached beyond the corporation influencing American politics and law As increasing ownership concentration has caused companies to focus more attention on shareholders corporate political agendas have shifted from fighting government regulation to resisting shareholder intrusion This book will be important reading for managers economists lawyers financial analysts and all observers of American business

Why Companies Do Not Pursue Attractive Mergers and Acquisitions Richard B. Connell, 2008 There are substantial bodies of literature that advance theory about why merger and acquisition candidates are found to be unattractive why negotiations are not concluded and why the benefits of companies that are acquired are not realised Little if any research identifies why merger and acquisition opportunities are not pursued in the period after candidates are analysed and found to be attractive but before negotiations begin This study addresses this period by developing a theoretical framework of the variables that intervene to reverse decisions to pursue apparently attractive candidates before negotiations begin and which in doing so result in missed opportunities The study is informed primarily by the strategic management content literature but draws from the strategy process literature including streams in strategic decision making SDM and behavioural decision theory BDT This is a critical book for business scholars that provides an important perspective that has not yet been studied

International Business Information Michael Halperin, Ruth A. Pagell, 2024-02-02 This newly updated and expanded edition of a reference bestseller is the only work available that guides business researchers and librarians to the most valuable sources for information on international business and shows how to interpret and use that data The authors discuss the best available resources and how to use them to find answers to a wide range of questions about international business They also describe business practices in various regions and countries the basics of international trade and finance international business organizations and relevant political departments and agencies Many exhibits and tables are included and the book's appendices include glossaries checklists for evaluating sources and sample disclosure documents

[The Oxford Handbook of Work and Organization](#) Stephen Ackroyd, 2006 Aims to bring together present and discuss what is known about work and organizations and their connection to broader economic change in Europe and America This volume contains a range of theoretically informed essays which give comprehensive coverage of changes in work occupations and organizations

FactSet Mergerstat Review 2017, 2017-05-15 The FactSet Mergerstat Review is the cornerstone of any mergers and acquisitions library This must have resource delivers comprehensive rosters data and statistics on merger and acquisition M A transactions that involve U S companies including privately held publicly traded and cross border transactions and also lists unit divestitures management buyouts and certain asset sales Each annual edition sources from FactSet Mergerstat's leading global mergers and acquisitions database and expert analysts verify all the data Use the Mergerstat Review to anchor your research and

augment your M A data **Cost of Capital** Shannon P. Pratt,Roger J. Grabowski,2008-02-25 In this long awaited Third Edition of Cost of Capital Applications and Examples renowned valuation experts and authors Shannon Pratt and Roger Grabowski address the most controversial issues and problems in estimating the cost of capital This authoritative book makes a timely and significant contribution to the business valuation body of knowledge and is an essential part of the expert s library **Fair Value Measurement** Mark L. Zyla,2012-10-23 FAIR VALUE MEASUREMENT Practical Guidance and Implementation Writing Fair Value Measurement was a monumental task fraught with controversy not only in the U S but also abroad Having coauthored a book with Mark as well as written one myself I was even more impressed that Mark was able to navigate these fair value minefields and produce a work that will be a tremendous help to accountants and non accountants alike If you are looking for a one stop book on fair value measurement this is it Neil J Beaton CPA ABV CFA ASA Managing Director Valuation Services Alvarez Chairman Management Board OIV Organismo Italiano di Valutazione Essential guidance on the fair value measurement process Now in a second edition Fair Value Measurement Practical Guidance and Implementation helps you succeed in understanding the fair value accounting rules that entities must follow The result is a resource that you can rely on to understand the importance of valuation and the concepts that define it In basic nontechnical language author Mark Zyla presents practical direction for best practices of financial valuation as well as for understanding the many FASB pronouncements involving fair value An essential guide for auditors and valuation specialists Fair Value Measurement Practical Guidance and Implementation Second Edition brings you up to speed on what fair value really means Business Valuation Z. Christopher Mercer,Travis W. Harms,2020-10-20 A guide that demystifies modern valuation theory and shows how to apply fundamental valuation concepts The revised and updated third edition of Business Valuation An Integrated Theory explores the core concepts of the integrated theory of business valuation and adapts the theory to reflect how the market for private business actually works In this third edition of their book the authors two experts on the topic of business valuation help readers translate valuation theory into everyday valuation practice This important updated book Includes an extended review of the core concepts of the integrated theory of business valuation and applies the theory on a total capital basis Explains typical valuation discounts marketability and minority interest and premiums control premiums in the context of financial theory institutional reality and the behavior of market participants Explores evolving valuation perspectives in the context of the integrated theory Written by two experts on valuation theory from Mercer Capital The third edition of Business Valuation is the only book available regarding an integrated theory of business valuation offering an essential unprecedented resource for business professionals **Business Valuation and Federal Taxes** David Laro,Shannon P. Pratt,2011-03-25 Business Valuation and Federal Taxes Procedure Law and Perspective SECOND EDITION Combining the expert knowledge of Senior Judge David Laro and Shannon Pratt Business Valuation and Federal Taxes Second Edition presents the authors decades of experience with advice on everything practitioners need to know about the

relationship between federal taxes and valuation and specifically valuations relating to business interests This reference features indepth examinations of numerous topics that are particularly important to practitioners and explores a broad understanding of the basic knowledge needed to appreciate business valuation Valuers CPAs consulting on valuations attorneys corporate development officers and intermediaries on business valuation will benefit from insightful discussions on topics ranging from general definitions to valuing complex business interests as well as new discussions of Personal versus enterprise goodwill New materials on transfer pricing and customs valuations and how recent markets have affected both the income and market approaches Coverage of FAS 157 and the many changes to penalties and sanctions affecting both taxpayers and appraisers Several important new court cases Coverage is also included on standards of business valuation IRS positions burden of proof in valuation controversies questions to ask business valuation experts economic and industry analysis and tax affecting passthrough entities Complete with a full overview of the laws procedures and approaches related to business valuation this invaluable reference is a wellspring of vital information on valuation approaches techniques finance related issues burden of proof standards choice of entity and much more

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