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EQUITY VALUATION AND ANALYSIS PDF

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Doron Nissim; Ernst & Young Professor of Accounting and Finance, Columbia Business School Center for Excellence in Accounting & Security Analysis, In finance, valuation is the process of determining the present value (PV) of an asset. Valuations can be done on assets (for example, investments in marketable securities such as stocks, options, business enterprises, or intangible assets such as patents and trademarks) or on liabilities (e.g., bonds issued by a company). Always calculate the EV for a range of terminal multiples and perpetuity growth rates to illustrate the sensitivity of the DCF analysis to these critical inputs. In accounting, equity (or owner's equity) is the difference between the value of the assets and the value of the liabilities of something owned. It is governed by the following equation: Business Analysis and Valuation by Vinod Palikala 3 1. Company Overview Berkshire Hathaway is a unique collection of

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