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Business valuation and taxes : procedure, law & perspective

Laro, David

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Abstrak

Disputes over valuation issues fill the court's dockets and for good reason, fair market valuations are required frequently by the law. The authors believe that approximately 243 sections of the Code and several thousand references in the Regulations explicitly require fair market value determination. Consequently, taxpayers file an estimated 15 million tax returns each year reporting an event involving a valuation related issue. It is no mystery, therefore, why valuation cases are ubiquitous. Today, valuation is an important and highly sophisticated process. Valuators need legitimate guidance to perform their work. The objective of this book is to provide knowledge, and guidance to those who do the valuations as well as those who are affected by them. This unprecedented text provides: - Clear guidance and perspective on business valuation from two of the nation?s top authorities, Hon. David Laro and Dr Shannon Pratt. - Insightful perspective and discussion on critical issues, procedures and law pertaining to business valuation. - An overview of business valuation procedures - Law and techniques of Fair Market Value Opinion from the Hon. David Laro and Dr. Shannon Pratt who express their unique and critical views. - The business valuer with everything from the basics to the sophisticated. From definitions to valuing complex business interests, what you need to know about business valuation. - Everything from empirical market evidence to credible expert business valuation testimony discussed and analyzed by the Hon. David Laro and Dr. Shannon Pratt.