

## Valuing a business or asset



Cost  
approach

Cost to build

Replacement cost

Market approach  
(relative value)

Public company  
comparables

Precedent  
transactions

Discounted  
cash flow  
(intrinsic value)  
approach

Forecast future cash  
flows

# Accounting Value Method Vs Markets

**Horace R. Brock, Charles Earl  
Palmer, Fred Coleman Archer**

## **Accounting Value Method Vs Markets:**

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