

# Valuing a business or asset

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graph TD; A[Valuing a business or asset] -.-> B[Cost approach]; A -.-> C[Market approach (relative value)]; A -.-> D[Discounted cash flow (intrinsic value) approach]; B --- B1[Cost to build]; B --- B2[Replacement cost]; C --- C1[Public company comparables]; C --- C2[Precedent transactions]; D --- D1[Forecast future cash flows];
```

## 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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