This book provides a clear understanding of the nuts and bolts of valuation approaches for business investments, including market, income and asset-based methods. It reviews tools that arbitrators may employ to reach their final compensation assessment on a principled basis. The book’s many practical recommendations explore the decision making processes entailed in three central aspects of the arbitrator’s role:

- advance planning to enhance understanding of expert valuation evidence;
- identification of “apples-to-oranges” miscomparisons; and
- recognition of the true comparability between the business at issue and other examples offered in the expert evidence.

The presentation focuses not only on the legal standards applicable to the valuation (full or adequate compensation, reparations, restitution, actual loss, fair market value, fair or reasonably equivalent value, lost profits, etc.), but also on the informed judgment and reasonableness that must enter into the process of weighing the facts of each case and determining their aggregate significance. The book considers common valuation methods like discounted cash flows, adjusted present values, capitalized cash flows, adjusted book values and comparable sales and transactions. Additionally, it addresses means for arbitrators to assess expert valuation evidence in complex business investment disputes.
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