

Valuation Principles And Practice 2nd Edition

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Valuation Principles: Current Value, Interests and Valuation

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The first key takeaway in the second principle is " future. " It implies that historical results of the company ' s earnings before the date of valuation are useful in predicting the future results of the business under certain conditions. The second key in this principle is " cash flow. "

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The second way of valuing a firm or its equity is to based the value on how the market is valuing similar or comparable firms; this approach is called relative valuation. This approach can yield values that are different from a discounted cash flow valuation, and we will look at some of the reasons these differences occur.

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