

## Accounting For Value Columbia Business School Publishing

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Stephen Penman: Accounting for Value

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Accounting Is the Language of Business | Lecture | Warren Buffett | Berkshire Hathaway

Value Investing: OverviewAn Integrated Approach to Financial Analysis and Valuation

Learning from the Past: Corporate Governance Before and After the Financial Crisis

Value Investing Webinar | Courtesy of Columbia UniversityGovernment Debt and Deficit: Myth or Reality? Value Investing What I Learned at Columbia Business School Accounting For Value Columbia Business

(There is a detailed course on earnings quality at Columbia Business School, Earnings Quality and Fundamental Analysis, B8008.) Accounting numbers, used appropriately, are powerful aids to the value investor in understanding a business and the value in that business. However, they can be easily misused.

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Accounting for Value teaches investors and analysts how to handle accounting in evaluating equity investments. The book's novel approach shows that valuation and accounting are much the same: valuation is actually a matter of accounting for value. Laying aside many of the tools of modern finance the cost-of-capital, the CAPM, and discounted cash flow analysis Stephen Penman returns to the common-sense principles that have long guided fundamental investing: price is what you pay but value is ...

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These concepts, above, are covered in Columbia Business School Executive Education program Finance and Accounting for the Non-financial Executive. Who should attend Financial Analysis and Valuation is designed for upper- and senior-level executives, financial analysts, portfolio managers, and other professionals interested in deepening their knowledge of financial analysis and valuation.

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Accounting for value provides protection from paying too much for a stock and clues the investor in to the likely return from buying growth. Strikingly, the analysis finesses the need to calculate a "cost-of-capital," which often frustrates the application of modern valuation techniques.

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His book, Accounting for Value, was published by Columbia University Press in January, 2011. Stephen Penman is a founding editor of the Review of Accounting Studies and served as managing editor from 2002-2006. He is on the advisory boards of Phoenician Capital and Boston Harbor Investment Management and has served as an advisor to fundamental asset managers in the U.S., Europe, and China.

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