



# Asset Based Valuation Approaches

## Asset Based Overview

- Based on the value of the business' assets after removing its liabilities
- Used for businesses that have significant tangible assets
- Two general methods: Liquidation and Net Asset

## Net Asset Method

- Used for operating businesses with significant physical assets
- Value is based on cash generated from the assumed sale of assets less payment of liabilities

## Liquidation Method

- Used for businesses that are not a going concern
- Assumes the company will be sold off piece by piece
- Value is based on cash generated from the sale of assets less payment of liabilities

# Asset Management Valuation Survey

**L Towne**



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