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“A Tale of Two Betas,” by Peter J. Butler, MBA, CFA, ASA, and Gary Schurman, CPA/ABV, MBE, CFA

“S Corporation Tax Holiday Could Be a ‘BIG’ Deal,” by Bill Foote, CPA/ABV, CVA, CFF


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“From the Parlor to the Courtroom: CSRP in Valuations,” by Jaime d’Almeida, AM, MBA, and Seth Fliegler, MBA

“Volatility in Estimates of Industry Risk Premia,” by Keith Sellers, DBA, CPA/ABV, CVA, and Peter M. Williams, PhD

“Marketability Discounts: A Method to Avoid Double-Counting Relevant Factors,” by Mike Smith, CFA, AVA

“M&A Due Diligence in the Era of Accountability 2.0,” by Andrew J. Sherman, Attorney
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“Using the Private Cost of Capital Model,” by John K. Paglia, PhD, CFA, CPA, and Robert T. Slee, CBA, CM&AA

“20 Questions: Getting to an Informed Assessment of Industry Risk,” by Dennis R. Balch, PhD; Keith F. Sellers, PhD, CPA/ABV, CVA; and Santanu Borah, PhD

“Proper Application of the Duff & Phelps ERP Adjustment,” by James P. Harrington

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Sarah von Helfenstein, MBA, AVA, “Resolving Total Beta” (with response by Peter J. Butler, Gary S. Schurman, and Andrew M. Malec titled “Practical Evidence and Theoretical Support for Total Beta”)

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Frank Stitely, CPA, CVA, “The Danger in Using SDE in Business Valuation”

Scott R. Saltzman, CPA, CVA, ASA, CFFA, “Potential Conflict of Interest in a Divorce Setting”

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Book Review: *Painting with Numbers*, by Randall Bolten (Wiley 2012), reviewed by Michael Goldman, MBA, CPA, CVA, CFE, CFF

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