



# Equity Research and Valuation Techniques

*Daniel K. Nordby, Kim Shannon, Nicholas F. Galluccio, Neil Williams, Peter L. Bernstein, Richard Bernstein, David W. Tice, Robert D. Arnott*

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Recent scandals have raised disturbing questions about the creditability of corporate financial reporting. For analysts, however, these financial and accounting debacles may have served less as a revelation than as a reaffirmation of a truth they know all too well: Valuation is an extremely difficult and often tricky task. Valuation is not a purely scientific pursuit of truth. It does not occur in a vacuum. The presentations in this proceedings demonstrate that finding the right approach often depends on the ultimate use of the valuation. Together, the presentations in this proceedings serve as a valuable guide to navigating the uncertain waters of valuing stocks in today's market.

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