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Stephen Penman: Accounting for Value

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Value Investing: Overview An 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 University Government 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.

Accounting for Value | Courses at Columbia Business School

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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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.

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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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