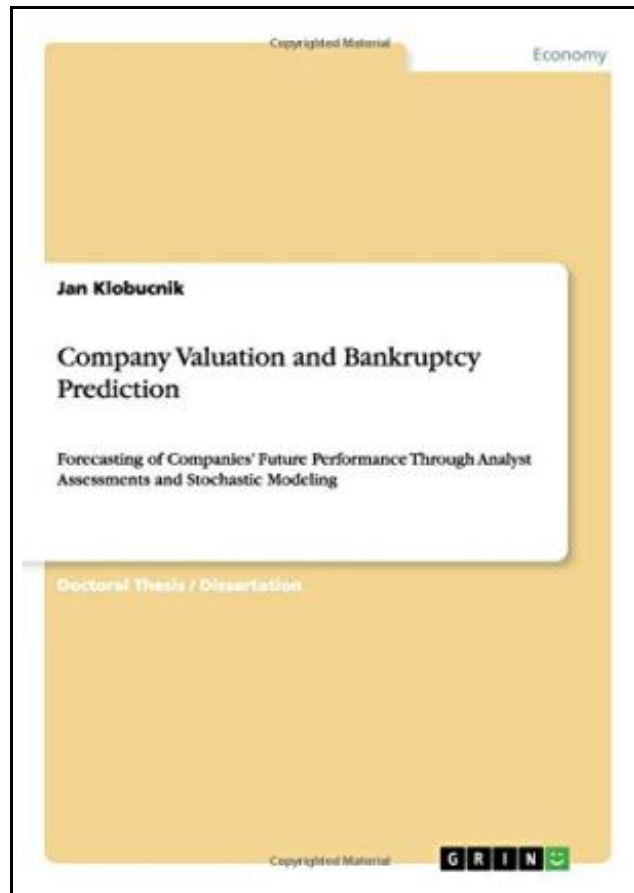


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GRIN Verlag Nov 2013, 2013. Taschenbuch. Book Condition: Neu. 211x152x12 mm. Neuware - Doctoral Thesis / Dissertation from the year 2013 in the subject Economics - Finance, grade: summa cum laude, University of Cologne, language: English, comment: The research was presented at several international conferences (Eighth Accounting Research Workshop, Basel, Hong Kong University of Science and Technology Research Seminar, Hong Kong, German Academic Association for Business Research Meeting, Bozen, European Accounting Association Annual Meeting, Lubljana, Midwest Finance Association Annual Meeting, New Orleans) and won several research awards (Financial Markets and Portfolio Management Award for the Best Professional Paper, granted by Swisscanto, Best Practice Paper Award, granted by the German Academic Association for Business Research). , abstract: The contribution of this study is manifold and relevant for academics and practitioners alike. It adds to the literature in the fields of corporate finance, financial accounting and stochastic modeling. In particular, this dissertation provides answers to the following questions: given the less efficient markets, can specialists as financial analysts provide additional information, which contain investment value How can the true value of a company be determined with publicly available data and can discrepancies between fundamental and market values be exploited Finally, is it possible to assess the firm's financial health and its likelihood of failure several years into the future Adressing these questions, the study first illustrates the company valuation assessment by financial analysts as summarized in their target prices and the information processing by analysts and investors in detail. Second, this thesis offers a novel empirical implementation of a model for fundamental company valuation that employs accounting data. In this context it demonstrates severe over- and undervaluation from a fundamental perspective in the U.S. technology sector over the last 20 years. Both the analysts' company valuation captured by their target prices and...



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