

The Problem of Choosing an Approach to Business Valuation in the Process of Small Businesses Merger or Takeover

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Abstract: This article touches upon an innovative topic of business valuation in order to make a contract for mergers and takeovers in the sphere of small businesses. The author analyses different approaches to business valuation pointing out their advantages and disadvantages, and peculiarities of use in order to draw up contracts of merger and takeover. She also studies specifics of small businesses. The practical part of the research makes it possible for the author to single out the optimal value by uniting all three main approaches.

Keywords: Business valuation, small business, income approach, asset approach, market approaches, weighting coefficients.

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