



Organismo Italiano di Valutazione


VII OIV Business Valuation International Conference

Business Valuation OIV journal
PRESENTATION

Mauro Bini

OIV is pleased to announce the launch of ...

Business Valuation OIV *journal*

- **Bi-annual** (the first issue will be published in spring 2019)
- **Open access** (from OIV website and IVSC webiste)
- **e-Journal** (no printed version)
- Promoted by **OIV**
- Sponsored by **IVSC** 
- Published by **Wolters Kluwer**  Wolters Kluwer

BV OIV Journal is an open-access journal. This is due to support by its founding institution (OIV- Organismo Italiano di valutazione).

Following the principle that knowledge is a public good, the journal adheres to the BOAI (Budapest Open Access Initiative) definition of open access: that users have the right to "read, download, copy, distribute, print, search, or link to the full texts of these articles". This will be due to support by IVSC in promoting the visibility of the journal.

Editorial board

Editor-in-chief

Mauro Bini (Bocconi University – Italy)

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A Global Editorial Board for a Global Profession

It has been issued Volume 0 -Issue 0- Fall 2018 (non peer-reviewed) for setting an example of the kind of articles that the Journal would host.

(www.fondazioneoiv.it; www.ivsc.org)

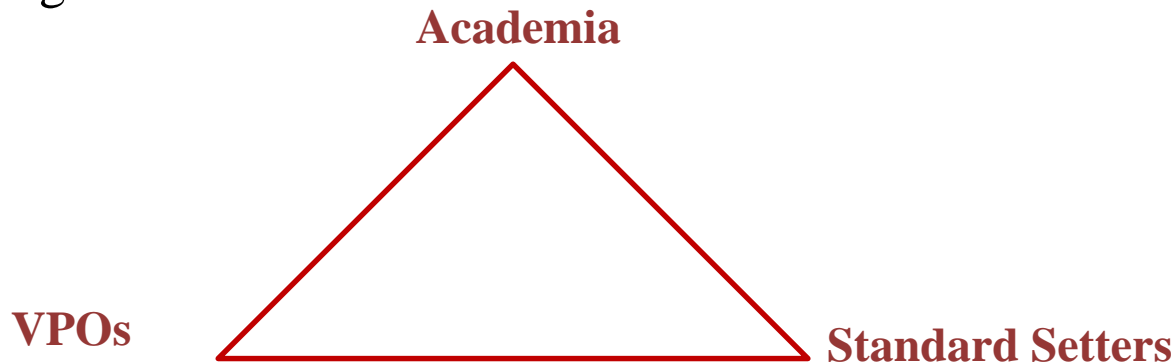
Volume 0
Issue 0
Fall 2018



- 3. Presentation
- 5. Implied cost of capital: how to calculate it and how to use it
Mauro Bini
- 34. Solvency II framework in insurance equity valuation:
some critical issues
Stefano Giuliani, Giulia Raffo, Niccolò Dalla Palma
- 54. Bank valuation using multiples in US and Europe:
an historical perspective
*Mario Massari, Christopher Difonzo, Gianfranco Gianfrate,
Laura Zanetti*

The triangle of audiences

- **Academic research** is the main factor in developing tools for professional valuers.
- **VPOs** (Valuation Professional Organizations) play a fundamental role in translating academic findings into high quality best practices.
- **Standard Setters** promote consistent compliance with, and implementation of accepted standards to build trust in valuation
- The aim of the journal is to constitute a solid network of academics and professionals interested in promoting the BV profession and high quality standards
- To this triangle the attention of BV OIV Journal is addressed:



Journal's aim and scope

- The Journal aims to cover **all the main areas** of Business Valuation.
- The main aim and scope of the Journal is to bring about an **exchange of ideas, experience and good practices** in the field of BV.
- **Research articles, position papers, case studies, examples of “best practice”, policies papers** are welcomed.
- The Journal aims to provide **fast access to top-quality papers**. Publishing is seen as a cooperative enterprise between authors, editors and readers.
- Articles aim to integrate the analysis and experiences from various countries and jurisdictions and **provide new insights that are not easily accessible in English language** because they are often addressed to a domestic audience

Valuing means measuring and measurement requires the exercise of three different capabilities: **Good thinking; Good applications and Good balance between costs and benefits.**

With that in mind, articles might be intended, without limitation, to:

- fill the gap between theory and practice in BV;
- identify theoretically sound solutions to new valuation problems;
- propose solutions commonly accepted at national level but unknown to the international community;
- produce meaningful evidence for business valuation purposes;
- encourage debate on significant issues at international level;
- raise criticism to long-held professional consensus views;
- identify areas where a consensus view is missing;
- explore issues related to value measurement in context other than those assumed by business valuation theory;
- provide solutions to test the reasonableness of prospective information

- The main evaluating parameters and acceptance criteria are based **on compliance** with the Journal aims and scope, and **on innovation** and **practical relevance** of the submitted papers.
- The journal will be **fully peer-reviewed** (at the beginning)by the editorial board members and occasionally by external referee.
- The journal strongly encourages **submissions by academics, young researchers, practitioners, VPOs**.
- The **free-access policy** will contribute significantly to the European and International diffusion of experiences.

What we offer

We know the challenges that authors face, and what they require from the journals they publish in:

1. to publish work quickly;
2. to make their research known as widely as possible;
3. to stimulate the widest possible debate.

The Journal wants to meet these needs.

Submission and Declarations

Submission of an article implies that:

- the work described has not been published previously (except in the form of an abstract, a published lecture or academic thesis) in English or in any other language;
- it is not under consideration for publication elsewhere;
- its publication is approved by all authors and tacitly or explicitly by the responsible authorities where the work was carried out, and that, if accepted, it will not be published elsewhere in the same form.

BV OIV journal requires authors to make a number of declarations on submission, such as:

- all individuals listed as authors qualify as authors and have approved the submitted version
- their work is original and is not under consideration by any other journal
- they have permission to reproduce any previously published material

Before submitting

Authors should verify that:

- Author names and their affiliations have been provided.
- One author has been designated as corresponding author with updated contact details.
- The manuscript title is short and informative.
- The abstract can be read as stand-alone text, and does not exceed 250 words.
- The manuscript has been checked for spelling and grammar.
- All references mentioned in the References list are cited in the text, and vice versa (a Bibliography list can be included)
- All figures and tables are provided in separate files.
- All figures and tables have a related caption at the end of the text and are mentioned in the text.
- Permission has been obtained for use of copyrighted material from other sources including the Web.
- All necessary declarations have been made.

Full Length Articles (maximum 70,000 characters including spaces) + tables/figures

Help us to reach our ultimate goal

The Journal aims to become a **forum for dialogue** among different countries and cultures and different audiences (academia, VPOs, standard setter, valuation users).



SHARE YOUR RESEARCH FINDINGS AND YOUR EXPERIENCE

Sharing your research findings and your experience can help you make a greater impact in BV community, leading to better collaboration, new ideas and better new standards

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