

ESOP Valuation Insights

ESOP VALUATION AND FINANCIAL ADVISORY SERVICES BIBLIOGRAPHY

Charlene M. Blalock

This bibliography lists ESOP-related professional journal articles, books and textbooks, previous Insights articles, and useful web sites. These reference materials should be of interest to valuation analysts and to independent financial advisers who practice in the ESOP area. And, these reference materials should also be of interest to ESOP trustees, to ESOP lenders, and to other ESOP professional advisers (such as lawyers and accountants).

INTRODUCTION

First, this bibliography lists ESOP-related professional and technical journal articles. Second, this bibliography lists ESOP-related published books. Third, this bibliography lists ESOP-related articles published in recent *Insights* issues—and authored by Willamette Management Associates professionals. Fourth, this bibliography lists ESOP-related articles published in recent *Insights* issues—and authored by ESOP professionals independent of Willamette Management Associates. And, fifth, this bibliography lists organizations that publish ESOP-related material, conduct conferences, and/or have useful web sites.

JOURNAL ARTICLES

The following bibliography lists significant recent ESOP valuation articles published in accounting, taxation, legal, and other professional journals and publications.

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- BOOKS**
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INSIGHTS ARTICLES—WILLAMETTE MANAGEMENT ASSOCIATES AUTHORS

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INSIGHTS ARTICLES—AUTHORS NOT ASSOCIATED WITH WILLAMETTE MANAGEMENT ASSOCIATES

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USEFUL WEB SITES

The following discussion presents a list of useful web sites where valuation analysts and other interested professionals may find up-to-date information on ESOP-related topics.

Beyster Institute, www.beysterinstitute.ucsd.edu

Part of the Rady School of Management at the University of California at San Diego, the Beyster Institute provides training, consulting, education, and research to business leaders worldwide. The Beyster Institute publishes books and other materials related to (1) ESOPs and (2) other

employee benefit plans. The Beyster Institute conducts workshops and conferences to help closely held corporation executives better understand the details of employee ownership.

Capital Ownership Group, www.capitalownership.org

The Capital Ownership Group is a nonprofit network of professionals, academics, and activists on six continents. It operates an online virtual think tank (navigable in six languages), conference center, and library from Kent State University. The library includes research reports, case studies, and proposed legislation.

The ESOP Association, www.esopassociation.org

The ESOP Association is a nonprofit membership organization serving approximately over two thousand employee stock ownership plan (ESOP) companies and professionals with a commitment to ESOPs. It organizes conferences and publishes technical materials related to ESOPs. The ESOP Association works to promote and enhance laws before Congress and regulatory agencies that govern ESOPs. Proceedings from The ESOP Association conferences are available for purchase as supplies last.

The National Center for Employee Ownership, www.nceo.org

The NCEO is a private, nonprofit membership and research organization that serves as a leading source of information on employee stock ownership plans (ESOPs), equity compensation plans such as stock option plans, and ownership culture. This association publishes numerous books, pamphlets, articles, and other material on a regular basis. The NCEO also organizes conferences, seminars, and webinars. The NCEO web site includes a “reference desk” where one can get information, statistics, and research on employee ownership topics.

Ohio Employee Ownership Center, www.dept.kent.edu/oec

The Ohio Employee Ownership Center (OEOC) is a nonprofit, university-based program that provides outreach, information, and preliminary technical assistance to Ohio employees and business owners interested in exploring employee ownership. The center has an active research and publication program on employee ownership.

Willamette Management Associates, www.willamette.com

On the web site of Willamette Management Associates, one may access selected articles from past *Insights* issues. Information on our valuation services and on our books is available. Also, conference presentations are posted there from time to time.