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Authorised by Allen Hicks, ETU NSW & ACT Secretary, 27th Feb 2024 Sydney 2024

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web morningstar claims ibbotson s size premium in excess of capm could be used to construct a forward looking cost of equity estimate for use in discounting future cash flows 2 in general the size premium in excess of capm is the amount by which the expected return based on the capm underestimates the

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web cost of equity risk free rate beta x equity risk premium size premium 2 1 the capm is the cornerstone of asset pricing theory and is widely used for the estimation of cost of capital see for example sharpe 1964 and fama and french 2004 2 see ibbotson sbbi 2011 valuation yearbook pp 87 90 banz 1981 first presented