

The Ultimate Guide to Financial Modeling Best Practices

How to structure, format, audit and error-proof your financial model

Introduction

Like many computer programmers, people who build financial models can get quite opinionated about the “right way” to do it.

In fact, there is surprisingly little consistency across Wall Street around the structure of financial models. One reason is that models can vary widely in purpose. For example, if your task was to build a [discounted cash flow \(DCF\) model](#) to be used in a [preliminary pitch book](#) as a valuation for one of 5 potential acquisition targets, it would likely be a waste of time to build a highly complex and feature-rich model. The time required to build a super complex DCF model isn’t justified given the model’s purpose.

On the other hand, a leveraged finance model used to make thousands of loan approval decisions for a variety of loan types under a variety of scenarios necessitates a great deal of complexity.

Understanding the purpose of the model is key to determining its optimal structure. There are two primary determinants of a model’s ideal structure: **granularity** and **flexibility**. Let’s consider the following 5 common financial models:

Model	Purpose	Granularity	Flexibility
One page DCF	Used in a buy-side pitch book to provide a valuation range for one of several potential acquisition targets.	Low. Ball-park valuation range is sufficient) / Small. Entire analysis can fit on one worksheet (< 300 rows)	Low. Not reusable without structural modifications. Will be used in a specific pitch and circulated between just 1-3 deal team members.
Fully integrated DCF	Used to value target company in a fairness opinion presented to the acquiring company board of directors.	Medium	Low. Not reusable without structural modifications. Will be tailored for use in the fairness opinion and circulated between deal team members.
Comps model template	Used as the standard model by the entire industrials team at a bulge bracket bank.	Medium	High. Reusable without structural modifications. A template to be used for a variety of pitches and deals by many analysts and associates, possibly other stakeholders. Will be used by people with varying levels of Excel skill.
Restructuring model	Built specifically for a multinational corporation to stress test the impact of selling 1 or more businesses as part of a restructuring advisory engagement.	High	Medium. Some re-usability but not quite a template. Will be used by both the deal team and counterparts at the client firm.

Wall Street Reference Guide For Modeling

Jennex, Murray E.



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Modeling Derivatives in C++ Justin London, 2005-01-21 This book is the definitive and most comprehensive guide to modeling derivatives in C today Providing readers with not only the theory and math behind the models as well as the fundamental concepts of financial engineering but also actual robust object oriented C code this is a practical introduction to the most important derivative models used in practice today including equity standard and exotics including barrier lookback and Asian and fixed income bonds caps swaptions swaps credit derivatives The book provides complete C implementations for many of the most important derivatives and interest rate pricing models used on Wall Street including Hull White BDT CIR HJM and LIBOR Market Model London illustrates the practical and efficient implementations of these models in real world situations and discusses the mathematical underpinnings and derivation of the models in a detailed yet accessible manner illustrated by many examples with numerical data as well as real market data A companion CD contains quantitative libraries tools applications and resources that will be of value to those doing quantitative programming and analysis in C Filled with practical advice and helpful tools Modeling Derivatives in C will help readers succeed in understanding and implementing C when modeling all types of derivatives

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The American Hospital Digest and Directory, 1926

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