

# Transaction Talk: The Importance of a Quality of Earnings Report During Due Diligence

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Check out the latest episode of Transaction Talk featuring Matthew Allison, a Partner at Citrin Cooperman's Tax Practice. He joins us to talk about the importance of a Quality of Earnings Report in due diligence during a business sale transaction. We kick off our conversation by defining what a Quality of Earnings Report is and how its directive differs on the buy- and sell-side. Diving into the details, we consider how a thorough consideration of information improves relationships and how sellers can embrace a realistic mindset during the research period. Next, we discuss the impact of Quality of Earnings on sales price and how pre-exposure can increase buyer comfort level when entering into a transaction. Lastly, we get into the importance of bringing everything to light during the reporting period and presenting it with transparency.

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Transaction Talk is a podcast co-hosted by RIW shareholder [Eric Sigman](#) and Jennifer Fox, the president of Transworld Boston. The podcast provides a 360-degree view of the current Boston M&A market and breaks down the deal process from a business, brokerage and legal perspective.

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