

**Finance 320: Financial Management I**  
**Midterm 1: Study guide**  
**(Chapters 1, 2, 3 and 4)**

This study guide follows our PPT slides closely. The numbered topics (for example topic 1.2 'The four types of firms') in this study guide are almost all (95%) what you need to know for the exams. Under each topic, I write questions that, I think, might facilitate your preparing for the exam. **These questions are not all questions that might be asked in the exam.**

To prepare better for exam conceptual questions, you can also review 'Critical thinking' questions (at the end of each chapter) as well as 'Chapter quiz' at the end of our PPT slides.

**Chapter 1:**

**1.1 Why Study Finance?**

**1.2 The Four Types of Firms**

- Q: List four types of firms, their advantages and disadvantages.
- Q: What is 'limited liability'?
- Q: What is double taxation?
- Q: Difference between C and S corporations?

**1.3 The Financial Manager**

Q: What is most important task of financial managers? What is the second and third important task?

- Q: What is goal of the financial managers (and firms in general)?

**1.4 The Financial Manager's Place in the Corporation**

- Q: Describe the place of financial managers in the firm.
- Q: Describe the management team of the firm.
- Q: What is separation of ownership and management? The advantage and disadvantage of the separation? What are the mechanisms to mitigate the disadvantages?

**1.5 The Stock Market**

- Q: Differences between private and public firms.
- Q: What is bid-ask spread.

**1.6 Financial Institutions**

- Q: Who are financial institutions? Examples of financial institutions.
- Q: Describe financial cycle.
- Q: Roles of financial institutions.

**Chapter 2:**

**2.1 Firms' Disclosure of Financial Information**

- Q: Who are the users of financial statements?
- Q: What are the main financial statements that a public firms report?
- Q: GAAP and IFRS.

**2.2 The Balance Sheet**

- Q: Know different assets and liabilities in the balance sheet.
- Q: Stockholders' equity: market v.s. book values.
- Q: What is firm's market capitalization? What is market-to-book ratio?
- Q: What is enterprise value?

# It320 Final Exam Study Guide

**Lauren Gardner**



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## **Table of Contents It320 Final Exam Study Guide**

1. Understanding the eBook It320 Final Exam Study Guide
  - The Rise of Digital Reading It320 Final Exam Study Guide
  - Advantages of eBooks Over Traditional Books
2. Identifying It320 Final Exam Study Guide
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an It320 Final Exam Study Guide
  - User-Friendly Interface
4. Exploring eBook Recommendations from It320 Final Exam Study Guide
  - Personalized Recommendations
  - It320 Final Exam Study Guide User Reviews and Ratings
  - It320 Final Exam Study Guide and Bestseller Lists
5. Accessing It320 Final Exam Study Guide Free and Paid eBooks
  - It320 Final Exam Study Guide Public Domain eBooks
  - It320 Final Exam Study Guide eBook Subscription Services
  - It320 Final Exam Study Guide Budget-Friendly Options
6. Navigating It320 Final Exam Study Guide eBook Formats

- ePub, PDF, MOBI, and More
- It320 Final Exam Study Guide Compatibility with Devices
- It320 Final Exam Study Guide Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of It320 Final Exam Study Guide
  - Highlighting and Note-Taking It320 Final Exam Study Guide
  - Interactive Elements It320 Final Exam Study Guide
- 8. Staying Engaged with It320 Final Exam Study Guide
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers It320 Final Exam Study Guide
- 9. Balancing eBooks and Physical Books It320 Final Exam Study Guide
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection It320 Final Exam Study Guide
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine It320 Final Exam Study Guide
  - Setting Reading Goals It320 Final Exam Study Guide
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of It320 Final Exam Study Guide
  - Fact-Checking eBook Content of It320 Final Exam Study Guide
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
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- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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