

8. Defensive tactics include:

- (1) Poison pill – when stock rights are issued to existing stockholders that enable them to purchase additional shares at a price below market value, but exercisable only in the event of a potential takeover. This tactic is effective in some cases.
- (2) Greenmail – when the shares held by a would-be acquiring firm are purchased at an amount substantially in excess of their fair value. The shares are then usually held in treasury. This tactic is generally ineffective.
- (3) White knight or white squire – when a third firm more acceptable to the target company management is encouraged to acquire or merge with the target firm.
- (4) Pac-man defense – when the target firm attempts an unfriendly takeover of the would-be acquiring company.
- (5) Selling the crown jewels – when the target firm sells valuable assets to others to make the firm less attractive to an acquirer.

9. In an asset acquisition, the firm must acquire 100% of the assets of the other firm, while in a stock acquisition, a firm may gain control by purchasing 50% or more of the voting stock. Also, in a stock acquisition, formal negotiations with the target's management can sometimes be avoided. Further, in a stock acquisition, there might be advantages in keeping the firms as separate legal entities such as for tax purposes.

10. Does the merger increase or decrease expected earnings performance of the acquiring institution?

From a financial and shareholder perspective, the price paid for a firm is hard to justify if earnings per share declines. When this happens, the acquisition is considered *dilutive*. Conversely, if the earnings per share increases as a result of the acquisition, it is referred to as an *accretive* acquisition.

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11. Under the parent company concept, the writeup or writedown of the net assets of the subsidiary in the consolidated financial statements is restricted to the amount by which the cost of the investment is more or less than the book value of the net assets acquired. Noncontrolling interest in net assets is unaffected by such writeups or writedowns.

The economic unit concept supports the writeup or writedown of the net assets of the subsidiary by an amount equal to the entire difference between the fair value and the book value of the net assets on the date of acquisition. In this case, noncontrolling interest in consolidated net assets is adjusted for its share of the writeup or writedown of the net assets of the subsidiary.

12. a) Under the parent company concept, noncontrolling interest is considered a liability of the consolidated entity whereas under the economic unit concept, noncontrolling interest is considered a separate equity interest in consolidated net assets.

b) The parent company concept supports partial elimination of intercompany profit whereas the economic unit concept supports 100 percent elimination of intercompany profit.

c) The parent company concept supports valuation of subsidiary net assets in the consolidated financial statements at book value plus an amount equal to the parent company's percentage interest in the difference between fair value and book value. The economic unit concept supports valuation of subsidiary net assets in the consolidated financial statements at their fair value on the date of acquisition without regard to the parent company's percentage ownership interest.

d) Under the parent company concept, consolidated net income measures the interest of the shareholders of the parent company in the operating results of the consolidated entity. Under the

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