#### Finance 312 Exam 1 Study Guide

### Class Note 1: Goals of the Corporate Firm (Review Questions pg. 47)

#### Alternative Goals of the Corporate Firm

- 3 Major Strategic Financial Goals
  - Investment Policy Decisions- How firm should spend its money
  - Financing Policy Decisions- How firm should raise money to finance assets
  - Corporate Control Decisions- Who is in the best position to control assets
     Set of Contracts View- Ultimate goal of CEO is to represent shareholder interest
    - Accounting Approach- by maximizing EPS and net income
    - Financing Approach by maximizing cash flows and wealth
- Stakeholder View- That corporation is owned by all stakeholders not just interest of shareholders
  - Agency Problem Conflict of Interest between corporation and stakeholders, one group acting to the detriment of another
    - 3 factors to mitigate widely addressed agency problems:
      - Board of Directors
      - CEO Compensation
      - Active Investors

#### The Fiduciary Duty of the Board of Directors

- Primary Roles of the Board
  - Advisory Role- Assist with strategic and succession planning
    - Financing Committee- review investment policies and make long term recommendations on investment projects
    - Investment Committee- reviews financing policies and makes recommendations on raising capital and dividend policy
  - Oversight Role- Assist with aligning interests of CEO with shareholders
    - Compensation Committee-recommendations on compensation of CEO
    - Nomination Committee- recommends new members to be elected
    - Audit Committee- reviews financial affairs
- Are the board and its committee members independent of the CEO? (Most important)
  - o Inside Directors-Full time employees
  - Outside Directors- All other directors
    - Affiliated Outside Directors Personal or business links that compromise independence from CEOs
      - Buffet says they rely too heavily on board fees, but it is difficult to determine how much board fees are to determine how affiliated a board director is
    - Independent Outside Directors No personal or business links, some say they are most likely to monitor the CEO
      - Buffet says that their contribution to shareholder is minimal because they do not know enough about the business
      - Sarbanes Oxley Act requires boards to have independent directors to ensure oversight role is being performed
        - Depends on the size and growth rate of firm to determine how many inside directors they should have

# Intermediate Financial Management Exam 1 Study Guide

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