

COPORATE FINANCE

Module 1: Corporate structures and ownership

1. Loại hình cấu trúc doanh nghiệp

1.1. So sánh cấu trúc của doanh nghiệp và mô tả những đặc điểm chính của doanh nghiệp

Có bốn hình thức kinh doanh (business structures) phổ biến như sau:

1. Hình thức doanh nghiệp tư nhân (sole proprietorship/ sole trader)
2. Hình thức quan hệ hợp tác chung (general partnership)
3. Hình thức liên doanh trách nhiệm hữu hạn (limited partnership)
4. Hình thức công ty trách nhiệm hữu hạn (corporation/ limited companies)

Có bốn yếu tố chính để phân tích cấu tạo của doanh nghiệp:

- Legal Relationship: Mối quan hệ pháp lý giữa chủ sở hữu và doanh nghiệp.
- Owner-operator relationship: Mối quan hệ giữa chủ sở hữu của doanh nghiệp và những người vận hành doanh nghiệp.
- Business Liability: Mức độ mà các cá nhân chịu trách nhiệm với các khoản nợ kinh doanh của doanh nghiệp.
- Taxation: Cách mà cơ quan thuế, thường là chính phủ, đánh thuế đối với các cá nhân và doanh nghiệp.

1.2. Hình thức hộ kinh doanh

Hình thức hộ kinh doanh(sole proprietorship/ sole trader) là hình thức kinh doanh mà ở đó chủ doanh nghiệp là cá nhân có quyền sở hữu duy nhất, đích thân huy động vốn cần thiết để vận hành doanh nghiệp. Chủ sở hữu giữ toàn quyền kiểm soát các hoạt động của doanh nghiệp cũng như chịu toàn bộ rủi ro và lợi nhuận trong quá trình vận hành doanh nghiệp.

Các đặc điểm chính của loại hình doanh nghiệp này bao gồm:

- Không có tư cách pháp nhân.
- Doanh nghiệp do một chủ sở hữu điều hành.
- Chủ sở hữu giữ lại tất cả lợi nhuận và chịu toàn bộ rủi ro.

Essential S Of Coporate Finance

BM King



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