

CHAPTER 1 – INTRODUCTION TO CORPORATE FINANCE

The goal of this chapter is to insight the methods, techniques and strategies that can be used to add value to firms. Considering the investment decision, how it is financed and the various approaches to ensuring that a company has the necessary liquidity to optimally run its affairs. The appropriate mix of debt and equity and tried and trusted methods to value a firm's assets are also discussed.

1.1 CORPORATE FINANCE AND THE FINANCIAL MANAGER

What Is Corporate Finance?

Corporate Finance is the study of ways to answer the following questions:

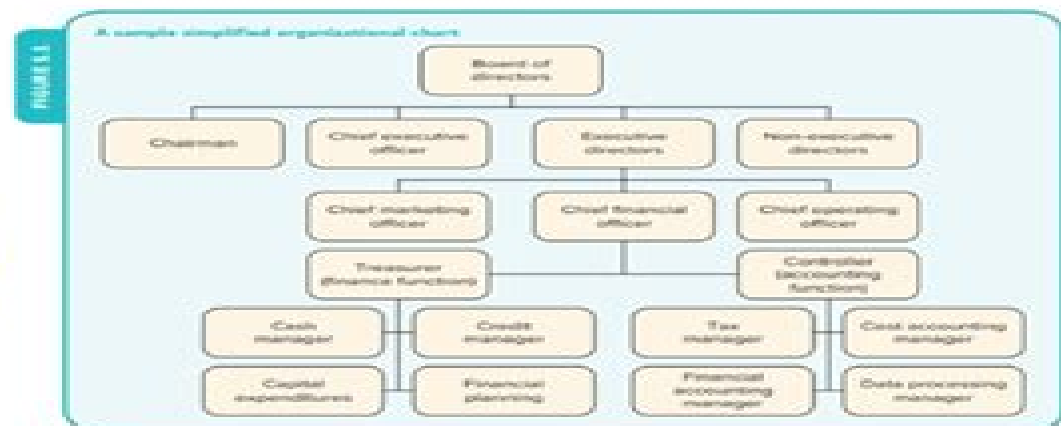
- What long-term investments should you make? i.e., depending on the line of business what sorts of buildings, machinery and equipment will you need?
- Where will you get the long-term financing to pay for your investment? Will you bring in other owners, or will you borrow the money?
- How will you manage your everyday financial activities, such as collecting from customers and paying suppliers?

The Financial Manager

Figure 1.1 highlights the financial activity in a large firm. The finance director co-ordinates the activities of the treasurer and the controller. The controller's office handles cost and financial accounting, tax payments and management information systems. The treasurer's office is responsible for managing the firm's cash and credit, its financial planning and its capital expenditures.

The accounting function in a firm takes all the financial data from ongoing business activities and presents it in ways that allow management to assess the performance and risk of their firm (financial accounting) and make informed decisions on future activity (management accounting). All firms listed on a stock exchange must follow International Accounting Standards (IAS).

The finance function is related to the three questions earlier.



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Review Answers

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