#### CHAPTER 1: INTRO TO CORPORATE FINANCE

What is Corporate Finance? (Study of r/s between business decisions and value of stock?)

- 1. What long term investments should the firm take on?
- 2 Where will the firm get the long term financing to pay for the investment? (Bring in other owners or incur debt by borrowing)
- How will we manage the everyday financial activities of the firm? (e.g., collecting from customers and paying suppliers)

Broadly speaking, it is study of ways to answer these three questions.

#### **Financial Management Decisions**

The financial manager must be concerned with three basic types of guestion as mentioned above.

- 1. Capital Budgeting the process of planning and managing a firm's long-term investments
  - a. What long term investments should the firm take on?
  - b. How much cash they expect to receive? When they expect to receive it? How likely they are to receive it? (Evaluate the size, timing and risk of future cash flows is the essence of capital budgeting)
- Capital Structure The specific mixture of long-term debt and equity the firm uses to finance its operations
  - a. How much should firm borrow? (What mixture of debt and equity is best?)
  - b. What are the least expensive sources of funds for the firm? (When and where should firm raise funds?)
- Working Capital Management Refers to a firm's short-term assets, such as inventory, and
  its short-term liabilities, such as money owed to suppliers. Managing the firm's working
  capital is a day to day activity that ensures the firm has sufficient resources to continue
  operations and avoid costly interruptions.
  - a. How much cash and inventory to keep on hand?
  - b. Should we sell on credit? If so, what terms to offer and whom to extend to?
  - How will we obtain any needed short-term financing? Will we purchase on credit, or borrow in the short term and pay cash? (Considerations: early payment discounts vs interest rates)

Forms of Business Organisations

Type of Business	Advantages	Disadvantages
Sole Proprietorship – Business owned by one person	Easiest to start; least regulated Single owner keeps all profits Taxed once as personal income	Limited to life of owner Unlimited liability Equity capital limited to owner's personal wealth Difficult to sell ownership interest
Partnership – Multiple owners, but not incorporated (General vs Limited)	Two or more owners More capital available Relatively easy to start Taxed once as personal income	Unlimited liability (Cf limited partnership, limited to investment) Partnership dissolves when one dies or wishes to sell Difficult to transfer ownership
Corporation – A distinct legal entity composed of one or more owners	Limited liability (stockholders) Separation of ownership and management Transfer of ownership is easy Unlimited Life Easier to raise capital	Double taxation (income taxed at the corporate rate and then dividends taxed at personal rate)

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