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# **CHAPTER 1**

## **INTRODUCTION TO CORPORATE FINANCE**

### **Answers to Concepts Review and Critical Thinking Questions**

1. Capital budgeting (deciding on whether to expand a manufacturing plant), capital structure (deciding whether to issue new equity and use the proceeds to retire outstanding debt), and working capital management (modifying the firm's credit collection policy with its customers).
2. Disadvantages: unlimited liability, limited life, difficulty in transferring ownership, hard to raise capital funds. Some advantages: simpler, less regulation, the owners are also the managers, sometimes personal tax rates are better than corporate tax rates.
3. The primary disadvantage of the corporate form is the double taxation to shareholders of distributed earnings and dividends. Some advantages include: limited liability, ease of transferability, ability to raise capital, and unlimited life.
4. The treasurer's office and the controller's office are the two primary organizational groups that report directly to the chief financial officer. The controller's office handles cost and financial accounting, tax management, and management information systems. The treasurer's office is responsible for cash and credit management, capital budgeting, and financial planning. Therefore, the study of corporate finance is concentrated within the functions of the treasurer's office.
5. To maximize the current market value (share price) of the equity of the firm (whether it's publicly traded or not).
6. In the corporate form of ownership, the shareholders are the owners of the firm. The shareholders elect the directors of the corporation, who in turn appoint the firm's management. This separation of ownership from control in the corporate form of organization is what causes agency problems to exist. Management may act in its own or someone else's best interests, rather than those of the shareholders.

# Essentials In Corporate Finance 8e Answer Key

**Mary Burnham,Carol Hurd**



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