

**Finance 320: Financial Management I**  
**Midterm 1: Study guide**  
**(Chapters 1, 2, 3 and 4)**

This study guide follows our PPT slides closely. The numbered topics (for example topic 1.2 'The four types of firms') in this study guide are almost all (95%) what you need to know for the exams. Under each topic, I write questions that, I think, might facilitate your preparing for the exam. **These questions are not all questions that might be asked in the exam.**

To prepare better for exam conceptual questions, you can also review 'Critical thinking' questions (at the end of each chapter) as well as 'Chapter quiz' at the end of our PPT slides.

**Chapter 1:**

**1.1 Why Study Finance?**

**1.2 The Four Types of Firms**

- Q: List four types of firms, their advantages and disadvantages.
- Q: What is 'limited liability'?
- Q: What is double taxation?
- Q: Difference between C and S corporations?

**1.3 The Financial Manager**

Q: What is most important task of financial managers? What is the second and third important task?

- Q: What is goal of the financial managers (and firms in general)?

**1.4 The Financial Manager's Place in the Corporation**

- Q: Describe the place of financial managers in the firm.
- Q: Describe the management team of the firm.
- Q: What is separation of ownership and management? The advantage and disadvantage of the separation? What are the mechanisms to mitigate the disadvantages?

**1.5 The Stock Market**

- Q: Differences between private and public firms.
- Q: What is bid-ask spread.

**1.6 Financial Institutions**

- Q: Who are financial institutions? Examples of financial institutions.
- Q: Describe financial cycle.
- Q: Roles of financial institutions.

**Chapter 2:**

**2.1 Firms' Disclosure of Financial Information**

- Q: Who are the users of financial statements?
- Q: What are the main financial statements that a public firms report?
- Q: GAAP and IFRS.

**2.2 The Balance Sheet**

- Q: Know different assets and liabilities in the balance sheet.
- Q: Stockholders' equity: market v.s. book values.
- Q: What is firm's market capitalization? What is market-to-book ratio?
- Q: What is enterprise value?

# It320 Final Exam Study Guide

**M Woodhall**



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