

CHAPTER 2

CORPORATE GOVERNANCE

1. A sole proprietorship is a business owned by one person, a partnership is a business with shareholder-managers called partners. Most partners will have unlimited liability although some partners will have limited liability. A corporation is a business with limited liability shareholders who do not normally manage the firm. The weaknesses and strengths of each business form are as follows:

	Corporation	Partnership
Liquidity and marketability	Shares can be exchanged without termination of the corporation. Shares can be listed on a stock exchange.	Shares are subject to substantial restrictions on transferability. There is usually no established trading market for partnership shares.
Voting rights	In single-tier board structures, usually each share of equity entitles the holder to one vote per share on matters requiring a vote and on the election of the directors. Directors determine top management.	Some voting rights by limited partners. However, general partners have exclusive control and management of operations.
Taxation	Corporations may have double taxation: Corporate income is taxable, and dividends to shareholders are also taxable. Each country has its own approach to how it deals with double taxation and may give a full or partial rebate on the corporate tax payment.	Partnerships are not taxable. Partners pay personal taxes on partnership profits.
Reinvestment and dividend payout	Corporations have broad latitude on dividend payout decisions.	Partnerships are generally prohibited from reinvesting partnership profits. All profits are distributed to partners.
Liability	Shareholders are not personally liable for obligations of the corporation.	Limited partners are not liable for obligations of partnerships. General partners may have unlimited liability.
Continuity of existence	Corporations may have a perpetual life.	Partnerships have limited life.

Sole proprietorships have roughly the same weaknesses and strengths as partnerships primarily because shareholders are normally managers and have unlimited liability.

2. Clearly the bidder thinks that the £35 is money well spent and that your firm has untapped value that the market does not appreciate. Managers have many agendas, including job safety. However, it is also possible that they do not believe that the bidding company will be good for the company over the longer term.
3. As firms become more complex, the agreements between shareholders and operational considerations necessarily become more complex and problematic. Clearly, since a sole proprietorship has only one owner, there is no need for an agreement between shareholders. The big difference between partnerships and corporations is the separation of ownership and control. Since partners also tend to manage a partnership, there are less governance problems to deal with. This is not the case in corporations.

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Jianjun Gao



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Frequently Asked Questions in Corporate Finance Pascal Quiry,Yann Le Fur,Antonio Salvi,Maurizio Dallocchio,2011-09-23 The definitive question and answer guide to understanding corporate finance From the team behind the popular corporate finance website Vernimmen com comes a concise guide to the subject presented in an easy to use highly accessible question and answer format An essential reference for students of corporate finance and practising corporate financiers alike Frequently Asked Questions in Corporate Finance answers key questions in financial engineering valuation financial policy cost of capital financial analysis and financial management Covering both the theory and practice of corporate finance the book demonstrates how financial theory can be put to use solving practical problems What advantages are there to a business looking to spin off its divisions into subsidiaries Is there a formula that can be used to determine the change in normalised free cash flows What are the possible reasons behind a share buyback What are the pros and cons of off market share buy back Filled with the answers to all of the most common and not so common questions about corporate finance the book presents authoritative reliable information from a respected team of experts from the banking corporate and academic worlds

Solutions Manual for Fundamentals of Corporate Finance, Seventh Edition Peter R. Crabb,2012

Corporate Finance, 4e David Hillier, Stephen Ross, Randolph Westerfield, Jeffrey Jaffe, Bradford Jordan, 2019-12-18 The fourth edition of Corporate Finance takes an applied approach to cover all the latest research and topic areas important to students taking Finance courses The new edition provides an international perspective on all areas of corporate finance and has been updated to include discussion on current trends such as the rise of populism and trade barriers on international finance the advent of Financial Technology and key regulatory changes impacting the sector Understanding and Application Clear user friendly style Example boxes in every chapter provide hypothetical examples to illustrate theoretical concepts such as cash flow timing dividend smoothing and differential growth Real World Insight boxes use real companies like Siemens Avast and Adidas to show how they have applied corporate finance theories and concepts to their businesses and business decisions Chapter links in the margin provide quick cross referencing to show students the connections between topics Practice and Proficiency Mini and Practical cases present scenarios and questions to practice applying what you have learnt Rigorous testing between 30 and 40 Questions and Problems per chapter are categorised by topic and level of difficulty Numbered maths equations and key notation boxes listing the variables and acronyms that will be encountered in each chapter designed to encourage mastery of Maths Exam Questions designed to take 45 minutes and test you on material learned in a more formal exam style Connect resources include algorithmic questions designed to ensure equations and calculations are not learned by rote but by thorough understanding and practice New to This Edition Updated discussions on peer to peer trading cash flow forecasting methods import export partners and additional investment appraisal methods Updated chapters on corporate governance to reflect global changes efficient markets and mergers and acquisition to reflect new research financial distress to reflect new data with discussion on trends and insolvencies and fully updated chapter on Leasing to reflect new IFRS standards New section on Modified Internal Rate of Return and Margin of Safety in Investment Appraisal Net Asset Value Islamic Financing and alternatives to CAPM to reflect research developments NEW This edition has now been updated with 8 new videos that covers a worked example from the text and each video has associated concept check questions The videos are now available on Connect and cover Chapter 1 2 Introduction to Finance and Corporate Governance Chapter 5 Long Term Financing Chapter 6 Investment Appraisal Chapter 9 10 Risk and Return Chapter 15 and 16 Equity and Debt Valuation Chapter 20 Advanced Capital Budgeting Chapter 21 Dividends Chapter 22 Options David Hillier is Associate Principal and Executive Dean of the University of Strathclyde Business School A Professor of Finance David was recognized as being in the top 3 per cent of the most prolific finance researchers in the world over the past 50 years Heck and Cooley 2009 and appears regularly in the media as a business commentator

Solutions Manual to accompany Principles of Corporate Finance Richard Brealey, Stewart Myers, Franklin Allen, 2010-03-11 Prepared by Bruce Swenson Adelphi University this manual contains solutions to all practice questions and challenge questions found at the end of each chapter Thoroughly checked for accuracy this supplement is available for purchase by students with instructor permission

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