#### 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

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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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# **Table of Contents Personal Finance Chapter 1answers**

- 1. Understanding the eBook Personal Finance Chapter 1answers
  - The Rise of Digital Reading Personal Finance Chapter 1answers
  - Advantages of eBooks Over Traditional Books
- 2. Identifying Personal Finance Chapter 1answers
  - Exploring Different Genres
  - o Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Personal Finance Chapter 1answers
  - User-Friendly Interface
- 4. Exploring eBook Recommendations from Personal Finance Chapter 1answers
  - Personalized Recommendations
  - Personal Finance Chapter 1 answers User Reviews and Ratings
  - Personal Finance Chapter 1answers and Bestseller Lists

- 5. Accessing Personal Finance Chapter 1answers Free and Paid eBooks
  - Personal Finance Chapter 1answers Public Domain eBooks
  - Personal Finance Chapter 1answers eBook Subscription Services
  - Personal Finance Chapter 1answers Budget-Friendly Options
- 6. Navigating Personal Finance Chapter 1answers eBook Formats
  - o ePub, PDF, MOBI, and More
  - Personal Finance Chapter 1answers Compatibility with Devices
  - Personal Finance Chapter 1answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Personal Finance Chapter 1answers
  - Highlighting and Note-Taking Personal Finance Chapter 1answers
  - Interactive Elements Personal Finance Chapter 1answers
- 8. Staying Engaged with Personal Finance Chapter 1answers
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - $\circ$  Following Authors and Publishers Personal Finance Chapter 1answers
- 9. Balancing eBooks and Physical Books Personal Finance Chapter 1answers
  - Benefits of a Digital Library
  - o Creating a Diverse Reading Collection Personal Finance Chapter 1 answers
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Personal Finance Chapter 1answers
  - Setting Reading Goals Personal Finance Chapter 1answers
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Personal Finance Chapter 1answers
  - Fact-Checking eBook Content of Personal Finance Chapter 1answers
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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