

Corporate Finance Study Guide

Block I : Intro: Value-creating financial policy

Topic : Intro

Reading : BMAE 1

- **Real assets** are needed by a corporation to do business; **tangible assets** (oil fields, factories and machines) and **intangible assets** (patents, brands and corporate culture)
- Corporations pay for their real assets by selling claims on them and the cash flows they will generate. These claims are called **financial assets**. Examples :
 1. Bank loan : the bank provides the corporation with cash in exchange for a financial asset, which is the corporation's promise to repay the loan with interest
 2. Corporate bond : the corporation sells the bond to investors in exchange for the promise to pay interest on the bond and to pay off the bond at its maturity

The main difference between a bond and a bank loan : bonds can be sold second-hand to other investors in financial markets. Tradeable financial assets are known as **securities**.

- **Investment decision = purchase of real assets**. But more than this, the investment decision also involves **managing assets already in place and deciding when to shut down and dispose of assets that are no longer profitable**. The corporation also has to manage and control the risks of its investments

Company	Recent Investment Decisions	Recent Financing Decisions
Intel (U.S.)	Invests \$2 billion in expanding semiconductor plant in Chandler, Arizona.	Borrows \$600 million from Chandler Industrial Development Authority.
Amazon (U.S.)	Acquires self-driving start-up, Zoox, for over \$1.2 billion	Reinvests \$23 billion that it generates from operations
Tesla (U.S.)	Announces construction of new plant to build the electric Cybertruck	Announces plans to sell \$2 billion of shares
Shell (U.K./Netherlands)	Starts production of a deep-water development in the Gulf of Mexico	Cuts dividend to preserve cash
GSK/SmithKline (U.K.)	Spends \$4 billion on research and development for new drugs.	Raises \$1 billion by issuing 8-year bonds
Orsted (Denmark)	Completes a 230-MW wind farm in Netherlands	Arranges a borrowing facility with 14 international banks
Unilever (U.K./Netherlands)	Spends \$8 billion on advertising and marketing	Pays a dividend and completes \$200 million program to buy back shares
Carnival Corporation (U.S./M.K.)	Launches four new cruise ships	Buys \$770 million by sale of bonds; each bond can be converted into about 75 shares

TABLE 1.1 Examples of recent investment and financing decisions by major public corporations.

- Shell's new oil field or Intel's factory, involve **buying or building tangible assets**. Such investment decisions are often referred to as **capital expenditure (CAPEX) or capital budgeting decisions**.
- GSK and other pharmaceutical companies invest billions every year on R&D for new drugs, consumer good companies such as Unilever or P&G invest huge sums in advertising and marketing. They invest in **intangible assets**, because these investments build **know-how, brand recognition and reputation for the long run**.

Corporate Finance Study Guide

Julia Schneider



Corporate Finance Study Guide:

Decoding **Corporate Finance Study Guide**: Revealing the Captivating Potential of Verbal Expression

In an era characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Corporate Finance Study Guide**," a mesmerizing literary creation penned with a celebrated wordsmith, readers embark on an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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