

Corporate Finance A Focused Approach Ehrhardt 5th Edition Test Bank

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CHAPTER 1—AN OVERVIEW OF FINANCIAL MANAGEMENT AND THE FINANCIAL ENVIRONMENT

TRUE/FALSE

1. The form of organization for a business is not an important issue, as this decision has very little effect on the income and wealth of the firm's owners.

ANS: F PTS: 1 DIF: Difficulty: Easy
OBJ: LO: 1-2 NAT: BUSPROG: Reflective Thinking
STA: DISC: Goals of the firm, role of finance, and analysis of public information
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2. The major advantage of a regular partnership or a corporation as a form of business organization is the fact that both offer their owners limited liability, whereas proprietorships do not.

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3. There are three primary disadvantages of a regular partnership: (1) unlimited liability, (2) limited life of the organization, and (3) difficulty of transferring ownership. These combine to make it difficult for partnerships to attract large amounts of capital and thus to grow to a very large size.

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4. Two disadvantages of a proprietorship are (1) the relative difficulty of raising new capital and (2) the owner's unlimited personal liability for the business' debts.

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5. One key value of limited liability is that it lowers owners' risks and thereby enhances a firm's value.

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Raymond F. Attner



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