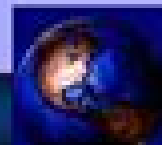


7) Shrinking to create value

B) Equity carveouts and spinoffs:

- ◆ Carveouts usually followed by spinoffs (eg. DuPont and Conoco, AT&T and Lucent)
- ◆ Mechanism for creating a new company
- ◆ Economic logic:
 - Carveout raises funds for parent company
 - Parent can refocus on its core business
 - Spinoff gives independence to subsidiary and allows management performance to be measured directly



Spinoffs And Equity Carveouts

**Merle Erickson,Michelle
Hanlon,Edward Maydew,Terry Shevlin**

Spinoffs And Equity Carveouts:

Equity Carve-outs Jörg Endres, 2002-04-08 Inhaltsangabe Abstract As especially in the 1990s corporations today still reconsider their organisational and ownership structures to become more competitive and profitable Corporate restructuring however is not a value creating mechanism per se but it can enhance corporate flexibility and focus the company on its main line of business During a restructuring process the parent firm has several options and choosing the right one in order to be successful is probably one of the most challenging tasks for the management Options can be utilised to reduce ownership through a Carve out or eliminate involvement in a Spin off or Asset Sell off A rather unknown form the Tracking Stock will also be mentioned and explained They all added a new dimension to the corporate landscape Typically the corporation s aims of restructuring are to create shareholder value In the last two decades the tendency was to strengthen the focus on its core businesses and becoming more and more a pure player in its extreme form The potential of divestiture activities during the next years will still be very high if one imagines that only in Germany the 30 DAX companies own around 4 500 subsidiaries One particularly interesting alteration of firm boundaries involves a parent firm partially divesting its ownership stake in a subsidiary via an Equity Carve out Equity Carve outs have become widely known tools for corporations that shed divisions which are no longer part of their core business Especially during the last years high growth segments with tremendous potential could be unlocked through this form of divestiture One of the main advantages for the parent is that it can still benefit from the growth of its subsidiary by selling only a portion of the new entity in an IPO Furthermore the subsidiary can gain new resources through a capital increase and operate independently Chapter two will first give an insight about the effect of diversification on firm value and then discuss various forms of restructuring such as Spin offs Equity Carve outs and Tracking stocks The aforementioned Equity Carve out is then taken into closer consideration in chapter three which discusses why and under which circumstances and motives companies may utilise this form Thereafter chapter four shows the reader how to implement an Equity Carve out Emphasis will lie on the IPO process the legal tax and accounting issues for various countries as well as on the **Mergers, Acquisitions, and Corporate Restructurings** Patrick A.

Gaughan, 2017-11-27 The essential M A primer updated with the latest research and statistics Mergers Acquisitions and Corporate Restructurings provides a comprehensive look at the field s growth and development and places M As in realistic context amidst changing trends legislation and global perspectives All inclusive coverage merges expert discussion with extensive graphs research and case studies to show how M As can be used successfully how each form works and how they are governed by the laws of major countries Strategies and motives are carefully analyzed alongside legalities each step of the way and specific techniques are dissected to provide deep insight into real world operations This new seventh edition has been revised to improve clarity and approachability and features the latest research and data to provide the most accurate assessment of the current M A landscape Ancillary materials include PowerPoint slides a sample syllabus and a test bank to

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Divestitures Miriam Flickinger,2009-05-26 Miriam Flickinger investigates the stock market reaction to divestiture announcements from an institutionally based perspective Using meta analytic procedures the author extends the present financially dominated understanding of divestiture performance implications She shows that divestitures are socially embedded when the value of a firm s divestiture depends on the prevailing institutional logics within the business society

Maximizing Corporate Value through Mergers and Acquisitions Patrick A. Gaughan,2013-04-01 Solid guidance for selecting the correct strategic basis for mergers and acquisitions Examining how M A fits in corporate growth strategies Maximizing Corporate Value through Mergers and Acquisitions covers the various strategic reasons for companies entering mergers and acquisitions M A with a look at those that are based on sound strategy and those that are not Helps companies decide whether M As should be used for growth and increased corporate value Explores why M A deals often fail to deliver what their proponents have represented they would Explains which types of M A work best and which to avoid With insider guidance on what boards of directors should be aware of when evaluating proposed deals Maximizing Corporate Value through Mergers and Acquisitions provides a sound foundation for understanding the risks involved in any mergers and acquisitions deal before it s too late **Mergers** Patrick A. Gaughan,2005-05-20 A powerful guide for seeking out the best

acquisition and merger targets As increasingly more companies look to mergers and acquisitions M As as a source of new growth and revenue there is an even greater chance that these M As will go bad This insightful guide focuses on one of the most often debated and key issues in mergers and acquisitions why some deals fail miserably and why others prosper It provides a complete road map for what potential buyers should look for when picking a target and what characteristics of sellers they should steer clear of as well as pitfalls to avoid during the M A process Real world examples are provided of high profile failures Quaker Oats United Airlines Sears and Mattel and high profile successes General Electric and Cisco Patrick A Gaughan New York NY is President of Economatrix Research Associates and a professor of Economics and Finance at the College of Business Fairleigh Dickinson University He is actively engaged in the practice of business valuations for mergers and acquisitions as well as other related applications *Spin-offs and Equity Carve-outs* James A. Miles,J. Randall

Woolridge, 1999 **Case Study International Management 2006 "Spin-Off"** Stefan Vollmer, Simone Muschelknautz, Carsten Schröder, 2007-01-14 Seminar paper from the year 2006 in the subject Business economics Business Management Corporate Governance grade 1.3 University of Applied Sciences Essen course International Management language English abstract During upswing or boom phases companies tend to diversify their products and services either by acquisitions or by the foundation of subsidiaries active in different businesses As the market situation or the overall economic situations change companies have to adapt their strategy and structure to the current market If there are changes in the general market situation e.g. by the entry of new competitors companies might need to restructure to be able to compete In times of economic downturns most companies need to restructure due to economic problems and high in-house costs caused by high complexity and low transparency within the company Moreover there seems to be a change in paradigms in the market Whereas in the 60s in the US conglomerates were a prominent way to increase the company value the current market pays no premium for being a large company Since the 80s in the US and the late 90s in Western Europe shareholder value rather is increased by a focused approach on core markets and selling or spinning off the side businesses Major spin-offs were conducted in Western Europe during the recent years e.g. the spin-off of Infineon from Siemens in 1999 which was followed by a listing of Infineon at the Frankfurt Stock Exchange in 2000 the spin-off of Hypo Real Estate from HypoVereinsbank in 2003 freeing the HypoVereinsbank from their difficult real estate financing business and against the odds lead to a successful performance of Hypo Real Estate at the Stock Market⁷ or the spin-off of Lanxess from Bayer in 2005 Looking at the current development of the capital market European conglomerates seem all to work on their restructuring and on their focus on a certain area⁸ Recently announced or publicly evaluated transactions include e.g. MAN selling the majority of its printing machine division to Allianz Capital Partners Linde evaluating the sale of their forklift division Electrolux envisaging the spin-off and listing of their outdoor division in the company Husqvarna to which shareholders consented in April 2006 In the course of this paper we will evaluate the motives and value drivers of a spin-off with view on the parent company the spin-off and the capital market including investors and bondholders *Mergers, Acquisitions, and Other Restructuring Activities* Donald DePamphilis, 2019-08-13 *Mergers Acquisitions and Other Restructuring Activities An Integrated Approach to Process Tools Cases and Solutions Tenth Edition* is the most comprehensive and cutting edge text available on the subject Supported by recent peer reviewed academic research this book provides many recent notable deals precedent setting judicial decisions government policies and regulations and trends affecting MAs as well as takeover strategies and tactics Today's policies politics and economics are reflected in the book's 40 case studies 90% of which involve deals either announced or completed during the last several years These cases represent friendly hostile highly leveraged and cross border transactions in ten different industries involving public and private firms and those experiencing financial distress Sections discuss an overview of MAs key regulations common strategies and tactics how managers may choose a

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