



# SIX ROUNDTABLE DISCUSSIONS OF CORPORATE FINANCE WITH JOEL STERN

DONALD H. CHEW, JR.

# <u>Six Roundtable Discussions Of Corporate Finance With</u> <u>Joel Stern</u>

**Michael Seilmaier** 

#### **Six Roundtable Discussions Of Corporate Finance With Joel Stern:**

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dollar activity in mergers and acquisitions Contributors are noted businessmen and academics from the U S Canada Europe and Japan Chapters fall into eight sections investment banking today raising capital transactional activities specialized financial instruments tax exempt financing broker activities commercial banks and investment banking and investment banking outside the United States Raising capital is traditionally what investment banking is all about and the Handbook explains who does it and how it s done Creative Problem Solving Arthur B Van Gundy, 1987-01-19 Creative problem solving CPS is a six step process designed to help people systematically resolve nonroutine ambiguous types of problems Because most organizational problems tend to be nonroutine skill in using CPS process can confer a significant competitive advantage Creative Problem Solving gives training managers the information they need to develop and teach a course on CPS VanGundy provides an overview of the process elements of the creative climate needed to foster CPS and innovative thinking creative thinking exercises designed to illustrate specific CPS principles and easy to follow descriptions of proven idea generated methods Economic Value Added Martin Kellmereit, 1999-10-11 Inhaltsangabe Einleitung Das Konzept des Economic Value Added EVA der New Yorker Unternehmensberatung Stern Stewart Company ist ein integriertes Management und Anreizsystem zur Steuerung und F hrung eines Unternehmens Im Zuge einer marktwertorientierten Unternehmensf hrung dient die Kennzahl EVA als entscheidende Me und Steuerungsgr e bei Investitionsentscheidungen Erfolgsmessung und daran angekn pft die Bezahlung der Mitarbeiter Weltweit haben bis 1998 mehr als 300 Firmen das EVA Konzept eingef hrt z B The Coca Cola Company Siemens AG Metro AG Die gr te US Pensionsfondsgesellschaft CalPERS sowie f hrende Investmentbanken wie z B Goldman Sachs CS First Boston und Morgan Stanley Dean Witter nutzen das Konzept des EVA zur Bewertung von Unternehmen Gang der Untersuchung Zu Beginn der vorliegenden Diplomarbeit wird systematisch und ausf hrlich die Berechnung der Kennzahl EVA beschrieben und durch ein Zahlenbeispiel verdeutlicht Danach werden die drei Hauptanwendungsbereiche des Economic Value Added die Unternehmensbewertung die Erfolgsmessung und die Entlohnung von Mitarbeitern dargestellt Ein Zahlenbeispiel zur Unternehmensbewertung sowie zur Erfolgsmessung Mitarbeiterentlohnung runden die Darstellung ab Im zweiten Teil der Arbeit wird das EVA Konzept hinsichtlich der Berechnung sowie der Anwendungsbereiche kritisch untersucht Da sich manche Firmen wie z B Monsanto oder AT T zunehmend von EVA abwenden werden die Gr nde daf r untersucht So treten z B Probleme auf wenn strategische Investitionen Unternehmensakquisitionen F E Aufwendungen nicht durchgef hrt werden da keine bzw nur unzureichende Anpassungen bei der EVA Berechnung vorgenommen werden Weiterhin kann die Bestimmung eines Verrechnungspreissystems sowie der zu erreichenden EVA Zielvorgaben zur Bezahlung der Mitarbeiter sehr komplex und ungenau werden Aufgrund des uneinheitlichen Berechnungsschemas des EVA fehlt es an Transparenz und nachtr gliche nderungen in der Berechnung k nnen zu Manipulationen f hren Viele Zahlenbeispiele in der vorliegenden Arbeit verdeutlichen welche Probleme im einzelnen auftreten k nnen Es wird aufgezeigt ob L sungsvorschl ge existieren und wie

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