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

Stefan Vollmer, Simone Muschelknautz, Carsten Schröder

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 **Spin-offs and Equity Carve-outs** James A. Miles, J. Randall Woolridge, 1999

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, 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 facilitate training and streamline comprehension As the global economy slows merger and acquisition activity is expected to increase This book provides an M A primer for business executives and financial managers seeking a deeper understanding of how corporate restructuring can work for their companies Understand the many forms of M As and the laws that govern them Learn the offensive and defensive techniques used during hostile acquisitions Delve into the strategies and motives that inspire M As Access the latest data research and case studies on private equity ethics corporate governance and more From large megadeals to various forms of downsizing a full range of restructuring practices are currently being used to revitalize and supercharge companies around the world Mergers Acquisitions and Corporate Restructurings is an essential resource The Institutionalization of for executives needing to quickly get up to date to plan their own company s next moves **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

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 Value Creation in European Equity Carve-Outs Nikolas Pojezny, 2007-10-24 Over the past two decades equity carve outs ECOs have become an increasingly popular form of corporate restructuring in Europe Individual business segments are separated from the parent conglomerate company and a minority stake is listed on the stock exchange The parent company thus retains economic control over the subsidiary while simultaneously creating more transparency for capital markets restructuring its investment portfolio and creating the option to either reintegrate or completely sell off the subsidiary at a later stage The attractiveness of ECOs as research objects is largely due to their dualistic nature as both means of parent company financing and corporate restructuring While comprehensive academic literature on ECOs already exists studies mainly focus on the US market The objective of the present study is to conduct corresponding analyses using a European sample allowing the examination of both research issues on an intra European level and of the admissibility of analogies between US and European results Fundamentals of Financial Management Vyuptakesh Sharan,1900 With the growing complexities involved in corporate financial decisions financial management has undergone a sea change in recent years Fundamentals of Financial Management focuses on keeping readers abreast of these changes and acquainting them with the theoretical concepts and analytical tools in the field of financial management Readers new to the subject and especially those not well versed with business terminology will find this book invaluable Strategic Management Henk W Volberda, Rick M. A. Hollen, Joana R. Pereira, Jatinder S. Sidhu, Kevin Heij, 2024-01-10 In the guest for competitive advantage navigating change can be daunting Following a unique four part structure focussing on and confronting strategic issues sensing opportunities and threats choosing strategies and transforming organizations this essential textbook offers a fresh and provocative perspective on strategic management **Principles of Private Firm Valuation** Stanley J. Feldman, 2005-04-01 A complete explanation of the issues that determine private firmvalue Principles of Private Firm Valuation combines recent academicresearch and practical real world experience to help readers betterunderstand the multitude of factors that determine private firmvalue For the financial professional serving private firms who are increasingly being called upon to give advice on issues related tofirm valuation and deal structure this comprehensive guidediscusses critical topics including how firms create value and howto measure it valuing control determining the size of themarketability discount creating transparency and the implicationsfor value the value of tax pass through entities versus a Ccorporation determining transaction value and the valuationimplications of FASB 141 purchase price accounting and 142 goodwill impairment Dr Stanley J Feldman Lowell MA is Associate Professor of Finance at Bentley College where he currently teaches courses incorporate finance with a focus on business valuation and business strategy at both the graduate and undergraduate levels He is amember of the FASB Valuation Resource Group and is Chairman andcofounder of Axiom Valuation Solutions Corporate Strategy Phanish Puranam, Bart Vanneste, 2016-03-31 This concise textbook arms students and managers

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Avanidhar Subrahmanyam Richard H Thaler Sheridan Titman Robert W Vishny Kent L Womack and Richard Zeckhauser Attorney's Guide to Business and Finance Fundamentals Robert W. Hamilton, Richard A. Booth, 2007-01-01 A useful resource for attorneys practicing in the business commercial and corporate areas covering such topics as business formation and organization business valuation corporate securities dividends and distribution mergers and takeovers and S corporation formations and related tax rules 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 60 s 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 80 s in the US and the late 90 s 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 Market7or 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 theirfork lift 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 Investment Banks, Hedge Funds, and Private Equity David P. Stowell, Paul Stowell, 2023-04-28 Investment Banks Hedge Funds and Private Equity Fourth Edition provides a real world view of this fast evolving field reviewing and analyzing recent innovations and developments This reference captures the actual work of bankers and professional investors providing readers with templates for real transactions and insight on how investment banks hedge funds and private equity firms provide services to

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