

Enhancing shareholder wealth: while the overall aim of all listed firms is to maximise shareholder wealth, specific financial aims in a firm's annual report would not normally make reference to this

- Decrease cash for bonuses
- Increase brand reputation and recognition
- Invest in projects with positive NPV
- Decrease average cost of capital
 - If entity is all-equity financed, raising debt finance will decrease its cost of capital
- Moving profitable operations to low tax regimes

NOT-FOR-PROFIT (NFP) ENTITIES: primary objective is provision of an acceptable level of service to key stakeholders; since services provided are limited by available funds, secondary objective is to raise maximum funds and to use such funds efficiently to maximise benefited generated

- **Public sector entities:** ie hospitals; nationalised industry; government; generally run to the benefit of society overall and often regulated; but major problem is obtaining a measurable objective:
 - Budgetary compliance: usually set by government
 - Risk exposure: risk averse due to political repercussions of failure
 - Profitability: largely absent as a concept in its truest form, but may be used to relate inputs to outputs
 - Cash generation
 - Value added
 - Return on Assets (ROA): interpretation impacted in the public sector as concept of profit is largely absent
 - Market share: increasingly relevant
 - Competitive position: increasingly relevant

Value for money (VFM) / 3Es: useful means of appraising NFP performance under the umbrella term "cost-effectiveness": the optimal use of resources to achieve the intended outcome

- 1. Economy (input measure):** minimise the cost of resources (inputs) used; spend less
 - 2. Efficiency (links input to output):** relationship between products (outputs) and resources (inputs) used to produce them; spend well
 - 3. Effectiveness (output measure):** relationship between inputs and actual results of public spending (outcomes); spend wisely
- ...a fourth E is suggested: **4. Equity:** extent to which services reach all people intended; spend fairly
- **VFM audit:** investigating whether arrangements have been made for securing 3Es in use of resources; focuses on specific area of expenditure to conclude if VFM has been achieved
 - **Purpose:** independent analysis on the way money has been spent to achieve policy objectives

For-profit entity	Not-for-profit entity
Aim to maximise shareholder wealth	Aim to provide an acceptable level of service to key stakeholders and are concerned with VFM
Aim to satisfy a wide range of stakeholders	Aim to satisfy a wide range of stakeholders
Have financial and profit objectives	Do not have profit orientated objectives, but may have financial objectives

INTERNATIONAL OPERATIONS: entities are increasingly expanding across national boundaries in the modern business environment, resulting in some additional considerations:

Strategic considerations of international expansion	Financial considerations of international expansion
Risk management: interest rates, foreign exchange rates, government policy	Maximisation of shareholder wealth: by undertaking positive NPV projects internationally
Competition: foreign markets may have weaker/stronger competition	
Customers: may enhance/women customer relationships by moving closer/ further away; while also exposing the firm to pool of potential new customers	Impact on financial statements: assets/transactions denominated in a foreign currency must be converted to the domestic (functional) currency, thus exposing the entity to translation risk as exchange rates fluctuate
Economies of scale	
Costs: higher distribution costs; possibly lower raw materials and labour costs	
Ethical issues: taking advantage of less developed labour laws	Impact on cost of capital: likely to change to reflect increased associated risk.
Cultural issues: differences in language, customs, and advertising	

FINANCIAL PERFORMANCE APPRAISAL: investors (shareholders and lenders) appraise entity performance to assess whether it represents a good investment, necessitating ratio analysis:

- **Gross profit** = Revenue / sales - Cost of goods sold (COGS)
- **Operating profit / Profit before interest and tax (PBIT)** = Gross profit - Operating expenses
- **Profit before tax** = Operating profit - Finance costs (interest payable)
- **Earnings / Net income / Profit after tax (PAT)** = Profit before tax - Tax

PROFITABILITY RATIOS: ideal value varies; important to compare over time and between entities

- **Gross profit margin:** % of revenue retained after cost of goods sold (COGS) are deducted

$$\text{Gross profit} = \text{Revenue} - \text{Cost of goods sold (COGS)}$$

$$\text{Gross profit margin} = \frac{\text{Gross profit}}{\text{Revenue}} \times 100\%$$

- **Operating profit margin:** profit after operating expenses (indirect costs such as administration and distribution costs) but before interest (finance costs) and tax are deducted

$$\text{Operating profit} = \text{Gross profit} - \text{Operating expenses} = \text{Profit before interest and tax (PBIT)}$$

$$\text{Operating profit margin} = \frac{\text{Operating profit}}{\text{Revenue}} \times 100\%$$

Cima Lecture Notes

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