

Intro to Business - Exam 2 Study Guide

Chapter 5

What are the major advantages and disadvantages of a sole proprietorship?

Advantages—Ease of starting and ending the business, Being your own boss, Pride of ownership, Leaving a legacy, Retention of company profit, and No special taxes

Disadvantages—**Unlimited Liability** (any debts or damages incurred by the business are your debts, even if it means selling your home, car or anything else), Limited financial resources, Management difficulties, Overwhelming time commitment, Few fringe benefits, Limited growth, and Limited life span

What are the major advantages and disadvantages of a partnership?

Advantages—More financial resources, Shared management and pooled/complementary skills and knowledge, Longer survival, and No special taxes

Disadvantages—**Unlimited Liability**, Division of profits, Disagreements among partners, and Difficult to terminate

What is a general and limited partnership?

General Partnership—all owners share in operating the business and in assuming liability for the business's debts

General Partner—an owner (partner) who has **unlimited Liability** and is active in managing the firm

Limited Partnership—a partnership with one or more general partners and one or more limited partners

Limited Partner—an owner who invests money in the business, but enjoys **Limited Liability** (liability for the debts of the business is limited to the amount the limited partner puts into the company; personal assets are not at risk); cannot actively manage

What are the major advantages and disadvantages of a corporation?

Advantages—**Limited Liability**, Ability to raise more money, Size, Perpetual life, Ease of ownership change, Ease of attracting talented employees, and Separation of ownership from management

Disadvantages—Initial cost, Extensive paperwork, Double taxation, Two tax returns, Size, Difficulty of termination, and Possible conflict with stockholders and board of directors

***Anyone can incorporate

***Major advantages are **Limited Liability** and possible tax benefits for individuals

Which is the most common form of business ownership?

Sole Proprietorships (72%)

What is the owner of a corporation called?

Stockholders

What are the 3 types of mergers? Be familiar with examples of all 3.

3 Types of Mergers:

Vertical Merger—the joining of two firms in different stages of related businesses; Ex: soft drink company buys artificial sweetener company; HEB buys bakery

Horizontal Merger—the joining of two firms in the same industry with different products; Ex: soft drink company buys mineral water company

Conglomerate Merger—the joining of firms in completely unrelated industries;

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Table of Contents Mfat Exam Study Guide For Business Majors

1. Understanding the eBook Mfat Exam Study Guide For Business Majors
 - The Rise of Digital Reading Mfat Exam Study Guide For Business Majors
 - Advantages of eBooks Over Traditional Books
2. Identifying Mfat Exam Study Guide For Business Majors
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Mfat Exam Study Guide For Business Majors
 - User-Friendly Interface
4. Exploring eBook Recommendations from Mfat Exam Study Guide For Business Majors
 - Personalized Recommendations
 - Mfat Exam Study Guide For Business Majors User Reviews and Ratings

- Mfat Exam Study Guide For Business Majors and Bestseller Lists
- 5. Accessing Mfat Exam Study Guide For Business Majors Free and Paid eBooks
 - Mfat Exam Study Guide For Business Majors Public Domain eBooks
 - Mfat Exam Study Guide For Business Majors eBook Subscription Services
 - Mfat Exam Study Guide For Business Majors Budget-Friendly Options
- 6. Navigating Mfat Exam Study Guide For Business Majors eBook Formats
 - ePUB, PDF, MOBI, and More
 - Mfat Exam Study Guide For Business Majors Compatibility with Devices
 - Mfat Exam Study Guide For Business Majors Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Mfat Exam Study Guide For Business Majors
 - Highlighting and Note-Taking Mfat Exam Study Guide For Business Majors
 - Interactive Elements Mfat Exam Study Guide For Business Majors
- 8. Staying Engaged with Mfat Exam Study Guide For Business Majors
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Mfat Exam Study Guide For Business Majors
- 9. Balancing eBooks and Physical Books Mfat Exam Study Guide For Business Majors
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Mfat Exam Study Guide For Business Majors
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Mfat Exam Study Guide For Business Majors
 - Setting Reading Goals Mfat Exam Study Guide For Business Majors
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Mfat Exam Study Guide For Business Majors
 - Fact-Checking eBook Content of Mfat Exam Study Guide For Business Majors
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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