

## 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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