

CHAPTER 18

LONG-TERM FINANCING DECISIONS

1. Questions

1. Both operating and financial leverage imply that the firm will employ a heavy component of fixed cost resources. This is inherently risky because the obligation to make payments remains regardless of the condition of the company or the economy.
2. Debt can only be used up to a point. Beyond that, financial leverage tends to increase the overall costs of financing to the firm as well as encourage creditors to place restrictions on the firm. The limitations of using financial leverage tend to be greatest in industries that are highly cyclical in nature.
3. Operating leverage primarily affects the operating income of the firm. At this point, financial leverage takes over and determines the overall impact on earnings per share.
4. At progressively higher levels of operation than the break-even point, the percentage change in operating income as a result of a percentage change in unit volume diminishes. The reason is primarily mathematical -- as we move to increasingly higher levels of operating income, the percentage change from the higher base is likely to be less.
5. The point of equality only measures indifference based on earnings per share. Since our ultimate goal is market value maximization, we must also be concerned with how these earnings are valued. Two plans that have the same earnings per share may call for different price-earnings ratios, particularly when there is a differential risk component involved because of debt.
6. From a purely economic viewpoint, a firm should not ration capital. The firm should be able to find additional funds and increase its overall profitability and wealth through accepting investments to the point where marginal return equals marginal cost.

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Terapia de aceptación y compromiso en psicosis Juan Antonio Díaz Garrido,Horus Laffite Cabrera,Raquel Zúñiga Costa,2021-09-09 Entender y abordar la psicosis se asemeja a un viaje en el que se sobrevuela una ciudad en la oscuridad de la noche Por mucho que hayamos le do acerca de esa ciudad sus monumentos o su cultura si no hemos estado nunca en ella desde nuestro asiento solo se aprecian hileras de luces y sombras sin saber c mo son sus gentes el color de sus calles sus sabores o el aire que se respira Esta met fora puede ayudar a los profesionales a ser conscientes de que conocer milim tricamente los criterios nosol gicos o haber le do numerosos textos sobre psicosis no significa que conozcamos la ciudad La terapia de aceptaci n y compromiso ACT nos permite visitar y descubrir la ciudad junto a la persona que vive en ella La experiencia en el abordaje de la psicosis desde ACT conlleva un importante proceso de autoconocimiento aprendizaje y desestigmatizaci n para el conjunto de las personas que la padecen pues supone que abandonen la lucha continua contra los s ntomas as como la etiqueta esquizofr nico a para reencontrarse con sus valores y dirigirse hacia una mayor funcionalidad Pero la intervenci n desde ACT en psicosis tambi n tiene un intenso potencial transformador en el equipo terap utico para no perder de vista que lo realmente importante es la persona y no el rol de enfermo El contenido de esta obra responde al impulso de compartir y fomentar principios de trabajo integradores y transdiagn sticos desde una posici n contextual e introduce nuevas e innovadoras propuestas como la terapia de aceptaci n y recuperaci n en psicosis ART que propone una novedad en tanto adapta la intervenci n en su conjunto al nivel de deterioro cognitivo y funcional de la persona entendiendo el deterioro cognitivo y la sintomatolog a negativa como los elementos centrales de la disfunci n en los trastornos del espectro de la psicosis En esta obra participan m s de setenta autores de reconocido prestigio nacional e internacional cont

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