#### TEMA I

#### СУЩНОСТЬ И ОРГАНИЗАЦИЯ КОРПОРАТИВНЫХ ФИНАНСОВ В СОВРЕМЕННЫХ УСЛОВИЯХ

#### Сущность корпорации:

- создают основную часть национального богатства общества и валовой национальный продукт
- образуют главный источник доходов государственного бюджета налоговые платежи юридических лиц.
- закладывают основу для развития технологий, научно-технического прогресса, поскольку здесь формируется
- основная масса производственных, хозяйственных и финансовых отношений общества
- создают основные рабочие места, которые служат главным источником дохода для другого звена финансовой системы - финансов домашних хозяйств (населения).

**Цель управления корпоративными финансами** максимизация благосостояния собственников с помощью рациональной финансовой политики на основе долгосрочной максимизации прибыли и максимизации рыночной стоимости фирмы.

#### Формы проявления финансов компании:

- Отношения с другими хозяйствующими субъектами
- Отношения с гос. органами
- Отношения, складывающиеся у предприятий со своими работниками по поводу распределения прибыли
- Отношения с банковской системой
- Отношения со страховыми компаниями
- Отношения с налоговыми органами

Одной из задач корпоративных финансов является бесперебойное обеспечение затрат организации денежными ресурсами. Главным источником финансирования хозяйственной деятельности предприятия является его собственный капитал.

#### Сушность и формы корпоративных финансов:

К числу основных задач КФ следует отнести:

- обеспечение деятельности корпорации необходимыми финансовыми ресурсами;
- определение источников финансирования деятельности, их размера, структуры, последовательности привлечения и оптимизация их стоимости;
- оценка целосообразности реализации и управление инвестиционным проектом, притоком и оттоком денежных средств, капитальными вложениями;
- формирование резервов для обеспечения бесперебойной работы, расчетов с акционерами и контрагентами и покрытия потерь при форс-мажорных ситуациях;
- определение оптимального соотношения между возможной доходностью и возникающими финансовыми рисками;
- оценка стоимости корпорации и др.

Сущность КФ проявляется в реализуемых ими функциях и отражается в ряде категорий, например «деход», «расход», «прибыль», «капитал», «цена», «рентабельность», «стоимость бизнеса» и др.

Три функции КФ:

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