

Certified Financial Management Specialist (CFMS) Reviewer

1. Capital Markets

A. Stock Markets

- **Types of Markets:**
 - **Physical Location Exchanges:** Organized, auction-based markets where traders meet to exchange securities (e.g., NYSE).
 - **Over-the-Counter (OTC) Markets:** Decentralized networks of brokers and dealers trading securities electronically (e.g., NASDAQ).
 - **Dealer Markets:** Securities are bought/sold through dealers who hold inventory and act as market makers.

B. Equity Valuation

- **Methods of Equity Valuation:**
 - **Comparables Approach:** Compares a company's valuation to peers.
 - **Discounted Cash Flow (DCF):** Values a company based on the present value of future cash flows.
 - **Precedent Transactions:** Uses past mergers & acquisitions data to estimate value.
 - **Asset-Based Valuation:** Calculates net asset value by subtracting liabilities from total assets.
 - **Book-Value Approach:** Based on historical acquisition costs, best for stable businesses.

C. Capital Structure

- **Investor-Supplied Funds:** Includes debt, preferred stock, common stock, and retained earnings.
- **Optimal Capital Structure:** The mix of financing that minimizes the weighted average cost of capital (WACC) and maximizes intrinsic stock value.

2. Behavioral Finance

A. Psychological Biases Affecting Investment Decisions

- **Herd Behavior:** Investors follow the crowd, leading to bubbles and crashes.
- **Anchoring:** Attaching spending/investing decisions to irrelevant reference points.
- **Mental Accounting:** Treating money differently based on subjective categories.
- **Emotional Gap:** Decisions driven by emotions like fear or excitement rather than logic.
- **Self-Attribution Bias:** Overconfidence in personal investment knowledge.

B. Behavioral Finance & Investment Strategy

- **Market Timing Challenges:**
 - Difficult to predict market movements accurately.
 - Contradictory information makes precise timing unlikely.

C. Behavioral Finance & Capital Markets

- **Efficient Market Hypothesis (EMH):** Assumes all available information is reflected in stock prices.

Benefits Specialist Study Guide

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