



Entrepreneurial Finance and Accounting for High-Tech Companies (MIT Press)

Frank J. Fabozzi

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This book offers an accessible guide to the financial aspects of launching and operating a high-tech business in such areas as engineering, computing, and science. It explains a range of subjects -- from risk analysis to stock incentive programs for founders and key employees -- for students and aspiring entrepreneurs who have no prior training in finance or accounting.

The book begins with the rigorous analysis any prospective entrepreneur should undertake before launching a business, covering risks associated with a new venture, the reasons startup companies fail, and the stages of financing. It goes on to discuss business models and their components, business plans, and exit planning; forms of business organization, and factors to consider in choosing one; equity allocation to founders and employees; applicable U.S. securities law; and sources of equity capital. The book describes principles of financial accounting, the four basic financial statements, and financial ratios useful in assessing management performance. It also explains financial planning and the use of budgets; profit planning; stock options and other option-type awards; methodologies for valuing a private company; economic assessment of a potential investment project; and the real options approach to risk and managerial flexibility. Appendixes offer case studies of Uber and of the valuation of Tentex.

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