

The background of the top section of the page features a close-up photograph of several stacks of gold coins. The coins are stacked in a way that creates a sense of depth and texture. The lighting is warm, highlighting the metallic sheen of the gold. The stacks are arranged in a slightly overlapping manner, with some in the foreground and others receding into the background.

PART **5**

# Corporate Valuation and Governance

## **Chapter 12**

*Financial Planning and Forecasting Financial Statements*

## **Chapter 13**

*Corporate Valuation, Value-Based Management,  
and Corporate Governance*