



Tender Offer

['ten-dər 'ô-fər]

An offer to purchase some or all of shareholders' shares in a corporation.

Tender Offers A Novel

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Tender Offers A Novel:

Stock Buyback Motivations and Consequences: A Literature Review Alvin Chen, Olga A. Obizhaeva, 2022-02-09

Once infrequently used stock buybacks have become the dominant form of corporate payouts in the new century. Hundreds of billions of dollars flow from public companies to their shareholders via share repurchases every year. This literature review presents the main findings from the academic literature on stock buybacks in the United States and around the world. Where appropriate and possible, it compares and contrasts the insights of researchers to the views of practitioners. There has been much controversy about share repurchases in recent years. On the one hand, proponents of share repurchases say that this payout method provides liquidity and price support, returns excess cash in a flexible way, corrects undervaluation, and conveys information to the market. These aspects of buybacks are also often cited by practitioners as motivations for their share repurchase decisions. Academic research provides evidence that supports this view as well. On the other hand, opponents of buybacks argue that the practice may be used to manipulate executive compensation and mislead investors. While these aspects of share repurchase are rarely mentioned by corporate executives, academic research lends some credence to these concerns. Overall, academic researchers agree that while stock buybacks may be misused, this payout method has clear advantages. Hence, the challenge is to provide the right combination of oversight that allows companies to benefit from those advantages while minimizing potential costs. Finally, the studies surveyed in this review point out that a company's buyback decision is tightly linked to many of its other policies, such as capital structure, compensation, risk management, and disclosure. Consequently, share repurchase policy discussions should also recognize the implications of the proposed changes for other corporate policies.

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