



# **Cost-of-Capital in Managerial Finance: An Examination of Practices in the German Real Economy Sector (Contributions to Management Science)**

*Dennis Schlegel*

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## **Cost-of-Capital in Managerial Finance: An Examination of Practices in the German Real Economy Sector (Contributions to Management Science)** Dennis Schlegel

This book examines cost-of-capital models and their application in the context of managerial finance. This includes the use of hurdle rates in capital allocation decisions, as well as target returns in performance management. Besides a review of classical finance models such as the Capital Asset Pricing Model (CAPM), other contemporary models and techniques to determine the cost-of-capital of business units and private companies are discussed. Based on a mixed methods approach, current cost-of-capital practices and their determinants are empirically analyzed among German companies.

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