

Entrepreneurial Finance 5th Edition

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textbook for introductory finance course

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using a catalog of seven agency problem identifier variables such as block ownership and market segment traded in 237 german industrial stock corporations are analyzed for the time period 1986 1992 five sectors are also analyzed separately agency problem related differences in financial behavior performance and cost efficiency are tested for using t tests for mean differences and logistic regressions the cost efficiency is estimated via stochastic maximum likelihood frontier functions manager controlled firms prefer free cash flows as predicted owners favor debt and avoid new stock issues contrary to theory manager controlled companies do not show a poorer performance than owner controlled

firms they do however operate more inefficiently than firms controlled by owners

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