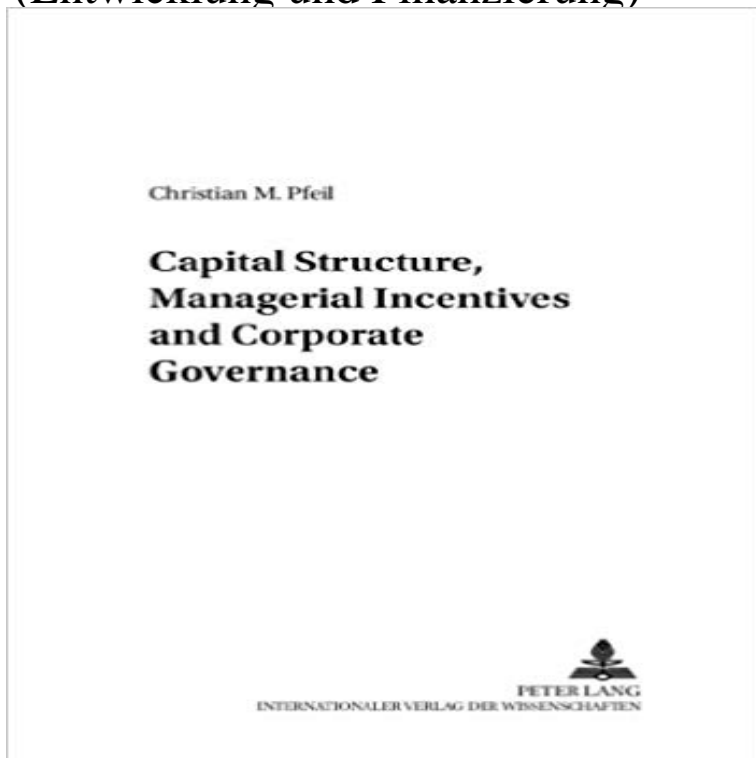


Capital Structure, Managerial Incentives and Corporate Governance (Entwicklung und Finanzierung)



What factors determine a firm's financing decision? Informational economics and contract theory have contributed a great deal to answer this question. This book contains three essays that further contribute to this strand of literature with the focus on theories that view capital structure as a disciplining instrument for a self-interested management. Some of the existing theories abstract from other disciplining devices such as ordinary incentive wages to justify debt as a mean to mitigate a moral hazard problem between managers and owners of a firm. Two of the models presented here turn to the question of whether debt can play a role as an incentive device when other incentive mechanisms are available as well. A third model revisits the signaling literature on capital structure in the light of new empirical evidence. All models are embedded into a corporate governance framework that allows to set the conclusions into a broader perspective.

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