



J. Benedict Wolf

The Effects of Agency  
Problems on the Financial  
Behavior, Performance,  
and Efficiency of German  
Industrial Stock Corporations



PETER LANG

# Effects Of Agency Problems On The Financial Behaviorperformanceand Efficiency Of German Industrial Stock Corporations

**Güler Aras**



## **Effects Of Agency Problems On The Financial Behaviorperformanceand Efficiency Of German Industrial Stock Corporations:**

**The Effects of Agency Problems on the Financial Behavior, Performance, and Efficiency of German Industrial Stock Corporations** J. Benedict Wolf,1999 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

**A Handbook of Corporate Governance and Social Responsibility** Güler Aras,2016-03-16 The current economic situation has highlighted deficiencies in corporate governance while also showing the importance of stakeholder relations It has also raised the profile of the debates regarding corporate social responsibility and shown the inter relationship with governance And the two together are essential for sustainable business The social and environmental contexts of business are generally considered to be as significant as the economic and financial contexts and good governance will address all of these aspects The combination of these aspects offers long term benefits for a firm such as reducing risk and attracting new investors shareholders and more equity as well as sustainable performance Written by experts from all over the world A Handbook of Corporate Governance and Social Responsibility is the most authoritative single volume guide to the relationship between good governance and social responsibility and the reality of managing both In addition to the theory and practice of governance and CSR the book includes case studies from large and small organizations and NGOs to highlight examples of good and bad practice and to show international and cultural similarities and differences while at the same time furthering the debate regarding the relationship between good governance and social responsibility

**Corporate Social Responsibility** Stephen Vertigans,Samuel O. Idowu,2016-08-02 This book highlights the multi faceted nature of corporate social responsibility and the need for greater engagement across academia to help develop the mechanisms needed to encourage socially responsible approaches across the board The product of a cross disciplinary collaboration of authors from various academic disciplines the book reflects the emergent diversity of academics now studying corporate social responsibility CSR Accordingly it includes contributions from economists to social anthropologists from accountants to philosophers and from clinical psychologists to social geographers Together they provide new insights into aspects that challenge hinder and enable CSR practitioners and corporations with regard to their financial impact and accountability governance and supply chains The book is divided into four parts focusing on the practical sociological theoretical and environmental aspects of corporate social responsibility

**Transforming Governance** Maria Aluchna,Güler Aras,2016-03-03 Transforming Governance New Values New Systems in the New Business Environment edited by Maria Aluchna and Güler Aras addresses the current state as well as the development of corporate governance and its perceived tasks and functions in response to the changing market and regulatory environment Divided into three parts the book firstly addresses the variety of theoretical approaches The inefficiencies scandals and crises as well

as the significant shortcomings and current criticism of shareholder value provide a new setting and theoretical assumptions for the purpose and role of corporate governance in the economy and society The second section of the book goes on to discuss the forces which lead to the changing corporate governance paradigm as companies are expected to incorporate not only shareholders but also stakeholders expectations and report and improve upon social and environmental performance The focus of this section is to present the impact of stakeholders the requirement for corporate social responsibility and sustainability as well as the increasing importance of women in management and their participation at corporate board level Section Three contains corporate governance case studies within various organizational and institutional settings including the case of family companies social enterprises benefit corporations sustainable companies and emerging markets The book's contributors comprise both researchers and business experts addressing both theoretical and practical dimensions

The Effects of Agency Problems on the Financial Behavior, Performance, and Efficiency of German Industrial Stock Corporations  
J. Benedict Wolf, 1999 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 **Journal of Banking & Finance**, 2000 *Business Horizons*, 2000

*Das Vollmachtstimmrecht aus ökonomischer Sicht* Achim Jürgen Sternzik, 2001-11-20 Inhaltsangabe Untersuchungen der Teilnehmerstruktur an Hauptversammlungen börsennotierter Aktiengesellschaften in Deutschland die sich in mehrheitlichem Streubesitz befinden zeigen ein deutliches Desinteresse von Kleinaktionären die ihnen durch das Aktiengesetz zugesicherten Einfluss und Informationsrechte selbst aktiv zu nutzen In einer Untersuchung stellten Baums und Fraune fest dass auf Hauptversammlungen im Jahr 1992 im Durchschnitt nur 58,05 % aller Stimmen vertreten waren Von den anwesenden Stimmen wurden wiederum durchschnittlich ca 84 % durch Banken ausgeübt Interessant ist die Zusammensetzung der durch Banken vertretenen Stimmrechtsanteile Zwei Sachverhalte sind bei der Studie von Baums und Fraune auffällig Untergliedert man die Stimmrechtsanteile der Banken nach ihrer Herkunft so stellt man einen hohen Anteil an Vollmachtstimmrechten fest Diese betragen im Durchschnitt 60,95 % der anwesenden Stimmen Eine weitere Auffälligkeit ergibt sich durch eine Untergliederung des Bankensektors in Bankenarten Ein Großteil von Stimmen wird durch drei Großbanken ausgeübt die Deutsche Bank die Dresdner Bank und die Commerzbank Durchschnittlich verfügen diese drei Kreditinstitute zusammen über 34,74 % der Stimmen in den untersuchten Hauptversammlungen Die beschriebene Situation lässt auf große Einflussmöglichkeiten des Bankensektors auf Unternehmen schließen Zum einen entstehen diese Einflussmöglichkeiten

aus den direkten Unternehmensbeteiligungen der Banken und zum anderen ergeben sie sich aus den ihnen erteilten Vollmachtstimmrechten Diese Arbeit diskutiert die Folgen die sich aus einer Stimmrechtsabtretung durch Aktionäre an ihre Banken ergeben Von zentraler Bedeutung sind dabei die ökonomischen Auswirkungen die sich aus einer veränderten Unternehmenskontrolle ergeben Des weiteren wird das Desinteresse von Kleinaktionären an einer Hauptversammlung teilzunehmen aus ökonomischer Sicht untersucht Bei den in dieser Arbeit betrachteten Unternehmen handelt es sich ausschließlich um börsennotierte Nichtbanken Publikumsgesellschaften Aktiengesellschaften die sich in mehrheitlichen Streubesitz befinden in Deutschland Ziel ist es eine Sensibilisierung für die momentane Depotstimmrechtsregelung in der Bundesrepublik Deutschland zu erreichen Wie sich zeigen wird ist eine pauschale Beurteilung der Vollmachtstimmrechte nicht möglich Vielmehr ist es die Absicht verschiedene Sichtweisen unter verschiedenen Bedingungen zu

**Perspektiven des Wirtschaftsrechts** Harald Baum, Andreas M. Fleckner, Alexander Hellgardt, Markus Roth, et al., 2008-11-03 Diese Festgabe ist einem der weltweit führenden Experten für das gesamte Wirtschaftsrecht und Autor zahlreicher maßgeblicher Werke vor allem zum Handels Gesellschafts und Bankrecht von seinen Hamburger Schülern zu seinem Ausscheiden aus dem Dienst beim Max Planck Institut für ausländisches und internationales Privatrecht in Hamburg gewidmet *American Book Publishing Record* ,1999

**Fair Value Accounting von Finanzinstrumenten in der internationalen Rechnungslegung** Ulrich Kalk, 2008

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