

Financial Management Mini Case

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Introduction

Agency relationship refers to an agreement act between two parties, the principal and an agent. In the relationship, the principal assigns the agent tasks to perform on their behalf. From a financial management perspective, the principal can be the company stakeholders, while the agent is a manager the company has employed to run daily operations on their behalf (Panda & Leepsa, 2017). As the sole employee of the organization and also the only investor in the company, there would be no agency conflicts. There are only two possible scenarios where agency conflict may occur.

Firstly, there has to be an agent acting on behalf of the principal. Secondly, the interests of the principal and the agent must be different. Typically, the principals may be interested in better performance and share prices, while the agent is interested in compensation, power, or promotion (Panda & Leepsa, 2017). At the beginning of operating my company, there is no agent running company tasks on my behalf because I do it by myself. In turn, all my interests in the company are aligned with my desires and do not conflict with those of any agents or principals.

Agency Costs: Agency Cost of Debt

Agency costs refer to the costs due to conflicting interests between the principals and the agent. In most cases, there may be conflicting interests because the agent has more information and fewer incentives in the company compared to the stakeholders. Agency costs result when the agent makes decisions that are not in the best interests of the principals or when the principals prevent the agent from prioritizing their interests over that of the principals (Panda & Leepsa, 2017). Raising funds from outside lenders would create debt-holder relations with the company. In the most likely scenario, the debt-holders may act as the principal and I, the agent.

Similarly, in this case, the agency cost of debt may occur due to the nature of the relationship between the debtholders and the company management. In an unlikely case, the management (myself) may undertake risky decisions such as going public

Mini Case Financial Management

J Dewey



Mini Case Financial Management:

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Table of Contents Mini Case Financial Management

1. Understanding the eBook Mini Case Financial Management
 - The Rise of Digital Reading Mini Case Financial Management
 - Advantages of eBooks Over Traditional Books
2. Identifying Mini Case Financial Management
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in a Mini Case Financial Management
 - User-Friendly Interface
4. Exploring eBook Recommendations from Mini Case Financial Management
 - Personalized Recommendations
 - Mini Case Financial Management User Reviews and Ratings
 - Mini Case Financial Management and Bestseller Lists

5. Accessing Mini Case Financial Management Free and Paid eBooks
 - Mini Case Financial Management Public Domain eBooks
 - Mini Case Financial Management eBook Subscription Services
 - Mini Case Financial Management Budget-Friendly Options
6. Navigating Mini Case Financial Management eBook Formats
 - ePub, PDF, MOBI, and More
 - Mini Case Financial Management Compatibility with Devices
 - Mini Case Financial Management Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Mini Case Financial Management
 - Highlighting and Note-Taking Mini Case Financial Management
 - Interactive Elements Mini Case Financial Management
8. Staying Engaged with Mini Case Financial Management
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Mini Case Financial Management
9. Balancing eBooks and Physical Books Mini Case Financial Management
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Mini Case Financial Management
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Mini Case Financial Management
 - Setting Reading Goals Mini Case Financial Management
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Mini Case Financial Management
 - Fact-Checking eBook Content of Mini Case Financial Management
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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