

## DAFTAR PUSTAKA

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- Company, Publishing, C Jensen, and H Meckling. 1976. "THEORY OF THE FIRM : MANAGERIAL BEHAVIOR , AGENCY COSTS AND OWNERSHIP STRUCTURE I . Introduction and Summary In This Paper WC Draw on Recent Progress in the Theory of ( 1 ) Property Rights , Firm . In Addition to Tying Together Elements of the Theory of Each of These Three Areas , Our Analysis Casts New Light on and Has Implications for a Variety of Issues in the Professional and Popular Literature Such as the Definition of the Firm , the ' Separation of Ownership and Control ' , the ' Social Responsibility ' of Business , the Definition of a ' Corporate Objective Function ' , the Determination of an Optimal Capital Structure , the Specification of the Content of Credit Agreements , the Theory of Organizations , and the Supply Side of the Completeness of Markets Problem . Our Theory Helps Explain : ( 1 ) Why an Entrepreneur or Manager in a Firm Which Has a Mixed Financial Structure ( Containing Both Debt and Outside Equity Claims ) Will Choose a Set of Activities for the Firm Such That the Total Value of the Firm Is Less than It Would Be If He Were the Sole Owner and Why This Result Is Independent of Whether the Firm Operates in Monopolistic or Competitive Product or Factor Markets ; ( 2 ) Why His Failure to Maximize the Value of the Firm Is Perfectly Consistent with Efficiency ; ( 3 ) Why the Sale of Common Stock Is a Viable Source of Capital Even Though Managers Do Not Literally Maximize the Value of the Firm ; ( 4 ) Why Debt Was Relied upon as a Source of Capital before Debt Financing Offered Any Tax Advantage Relative to Equity ; ( 5 ) Why Preferred Stock Would Be Issued ; ( 6 ) Why Accounting Reports Would Be Provided Voluntarily to Creditors and Stockholders , and Why Independent Auditors Would Be Engaged by Manage- Ment to Testify to the Accuracy and Corrcctness

of Such Reports ; ( 7 ) Why Lenders Often Place Restrictions on the Activities of Firms to Whom They Lend , and Why Firms Would Themselves Be Led to Suggest the Imposition of Such Restrictions ; 25 ( 8 ) Why Some Industries Are Characterized by Owner-Operated Firms Whose Sole Outside Source of Capital Is Borrowing ; ( 9 ) Why Highly Regulated Industries Such as Public Utilities or Banks Will Have Higher Debt Equity Ratios for Equivalent Levels of Risk than the Average Non-Regulated Firm ; ( 10 ) Why Security Analysis Can Be Socially Productive Even If It Does Not Increase Portfolio Returns to Investors . While the Literature of Economics Is Replete with References to the ‘ Theory of the Firm ’ ....” 3: 305–60.

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