

## 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

**Victor M. Corman**



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