

# Corporate governance, firm performance and complementarities in a developed market: A study of the Australian case for the period 2000–2003

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**Kashif Rashid**

holds a Masters and a PhD in Finance from Victoria University Melbourne, Australia. He has published with the reputable international publishers including Emerald Publishing Group, *Journal of Corporate Governance*, *Corporate Ownership and Control Journal*, *Corporate Board: Role, Duties and Composition Journal* and *Journal of Economic and Social Development*. He is currently working as Associate Professor at COMSATS University Abbottabad, Pakistan and affiliated with the Centre for Strategic Economic Studies, Victoria University, Melbourne, as a Research Associate.

**Sardar M.N. Islam**

is Professor of Welfare and Environmental Economics and Director of the Sustainable Growth Program at the Centre for Strategic Economic Studies, Victoria University, Australia. His areas of teaching and research interests in economics are welfare economics, computised economic modelling, development and growth economics, environmental and resource economics and health economics. He has published extensively.

**ABSTRACT** This article examines the role of corporate governance instruments in affecting the value of a firm (CGVF) in isolation and in combination of each other in a developed financial market. This article contributes to the literature by performing a comprehensive study by using a correct proxy to value a firm and integrating ASX principles of corporate governance (2003) in the results of the study. Additional tests for robustness are also performed to provide valid results about the CGVF relationship. Furthermore, the implications of various management theories in explaining the relationship of corporate governance instruments (in isolation and in combination) in affecting the value of a firm are also analyzed. The results for the study suggest that a higher use of debt and a bigger board deteriorate shareholders' value in this market endorsing ASX principles for corporate governance (2003). The results further show that rights of shareholders are protected as the higher liquidity improves the value of a firm. Similarly, market efficiency leads to investors' confidence that results in a higher performance supporting the essence of ASX principles (2003) in the developed financial market. Finally, tests related to the complementarities of internal corporate governance instruments suggest that board size and CEO duality do not improve the marginal benefits of each other in the developed market. The results provide new insights on the CGVF relationship and are of value to the policy makers and academia in the selected market. *International Journal of Disclosure and Governance* (2014) 11, 255–283, doi:10.1057/ijdg.2013.19; published online 25 April 2013

**Keywords:** corporate governance; complementarities; board size; market efficiency; value of a firm and debt

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**Correspondence:** Kashif Rashid  
COMSATS IIT Tobe Camp, University Road,  
Abbottabad 22060, Pakistan

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**Workshop on Corporate Governance in  
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**HACR Corporate Governance Study**, 2001      Hispanic Link Weekly Report, 2006      **Small Business Sourcebook**, 2005 A guide to the information services and sources provided to 100 types of small business by associations consultants educational programs franchisers government agencies reference works statisticians suppliers trade shows and venture capital firms      Encyclopedia of Associations V1 National Org 46 Pt2, 2008-04      The New CEOs Richard L. Zweigenhaft, G. William Domhoff, 2011-07-16 The New CEOs looks at the women and people of color leading Fortune 500 companies exploring the factors that have helped them achieve success and their impact on the business world and society more broadly As recently as fifteen years ago there had only been three women CEOs of Fortune 500 companies and no African Americans By now there have been more than 100 women African American Latino and Asian American CEOs of Fortune 500 companies Richard L Zweigenhaft and G William Domhoff look at these new CEOs closely Weaving compelling interview excerpts with new research the book traces how these new CEOs came to power questions whether they differ from white male Fortune 500 CEOs in meaningful ways asks whether the companies that hired them differ from other companies and discusses what we can learn about power in America from the emergence of these new CEOs As Americans continue to debate corporate compensation glass ceilings and colorblind relationships The New CEOs shares information critical to understanding our current situation and looks toward the future in our increasingly globalized world The paperback edition of The New CEOs features a new Introduction and an updated comprehensive list of new CEOs to date      Encyclopedia of Associations, 2006-12      **Harvard Journal of Hispanic Policy**, 2006      **Business Periodicals Index**, 1999      **Anuario Hispano** **Hispanic Yearbook** Inc. Tiym Publishing Company, 2005-05 A thorough reference tool for the Hispanic community in America this guide includes information on education business employment healthcare and governmental agencies Detailed listings of community publications organisations and media outlets are included along with financial aid guidance for students career counselling a listing of business opportunities and statistical data      Associations USA Omnigraphics, 2006 An Appendix to Chambers of Commerce provides detailed contact data for U S state and local chambers as well as Canadian chambers An Index to Acronyms is also included      Latina Style, 1999      **Earth Observing System**, 2000      **The Council Letter**, 2000      Corporate Governance Assessment Report, 2001      **Corporate Governance** R. I. Tricker, 2019-07-15 This title was first published in 2000 The study of corporate governance is a relatively modern development with significant attention devoted to the subject only during the last fifty years The topics covered in this volume include the purpose of the corporation the board of directors the role of shareholders and more contemporary developments like hedge fund activism the role of sovereign wealth funds and the development of corporate governance law in what perhaps will become the dominant world economy over the next century China The editor has written an introductory essay which briefly describes the intellectual history of the field and analyses the material selected for the volume The papers

which have been selected present what the editor believes to be some of the best and most representative studies of the subjects covered As a result the volume offers a rounded view of the contemporary state of the some of the dominant issues in corporate governance

**Proceedings of the 3rd Workshop on Corporate Governance in Europe** Workshop on Corporate Governance in Europe (3, 2000, Berlin),2001

**Corporate Governance** Kevin Keasey,Steve Thompson,Michael Wright,2005-05-05 The decade since the publication of the Cadbury Report in1992 has seen growing interest in corporate governance This growth has recently become an explosion with major corporate scandals such as WorldCom and Enron in the US the international diffusion of corporate governance codes and wider interest in researching corporate governance in different institutional contexts and through different subject lenses In view of these developments this book will be a rigorous update and development of the editor s earlier work Corporate Governance Economic Management and Financial Issues Each chapter written by an expert in the subject offers a high level review of the topic embracing material from financial accounting strategy and economic perspectives

**Corporate Governance and Accountability** Jill Solomon,Aris Solomon,2004-03 Recent examples of massive corporate failures such as Enron have highlighted the need to reform corporate governance at an international level The importance of effective corporate governance for corporate success as well as for social welfare cannot be overstated Corporate Governance and Accountability has been written to provide readers with an up to date summary of both theory and practice in the area Features Provides a full discussion of corporate governance issues taking the broadest view of the corporate governance agenda Draws on the extensive and original research carried out by the authors and demonstrates the close relationship between academic research and professional practice Contains numerous contemporary illustrations and case studies including a chapter dedicated to the collapse of Enron Focuses on the relevance of corporate governance reform throughout the world Highlights the importance of corporate social responsibility to companies and institutional investors from a corporate governance perspective Includes an appendix containing the Combined Code on Corporate Governance issued by the Financial Reporting Council in July 2003 Corporate Governance and Accountability has been written as a core textbook for students taking undergraduate and MBA courses in corporate governance and corporate social responsibility A website containing answers to end of chapter questions for lecturers can be found at [www.wiley-europe.com/go/solomon](http://www.wiley-europe.com/go/solomon)

**Corporate Governance After the Financial Crisis** Stephen M. Bainbridge,2012-02-16 The years from 2000 to 2010 were bookended by two major economic crises The bursting of the dotcom bubble and the extended bear market of 2000 to 2002 prompted Congress to pass the Sarbanes Oxley Act which was directed at core aspects of corporate governance At the end of the decade came the bursting of the housing bubble followed by a severe credit crunch and the worst economic downturn in decades In response Congress passed the Dodd Frank Act which changed vast swathes of financial regulation Among these changes were a number of significant corporate governance reforms Corporate Governance after the Financial Crisis asks two questions about these changes First

are they a good idea that will improve corporate governance Second what do they tell us about the relative merits of the federal government and the states as sources of corporate governance regulation Traditionally corporate law was the province of the states Today however the federal government is increasingly engaged in corporate governance regulation The changes examined in this work provide a series of case studies in which to explore the question of whether federalization will lead to better outcomes The author analyzes these changes in the context of corporate governance executive compensation corporate fraud and disclosure shareholder activism corporate democracy and declining US capital market competitiveness

**The Oxford Handbook of Corporate Governance** Mike Wright, Donald Siegel, Kevin Keasey, Igor Filatotchev, 2013-03-28 The behavior of managers such as the rewards they obtain for poor performance the role of boards of directors in monitoring managers and the regulatory framework covering the corporate governance mechanisms that are put in place to ensure managers accountability to shareholder and other stakeholders has been the subject of extensive media and policy scrutiny in light of the financial crisis of the early 2000s However corporate governance covers a much broader set of issues which requires detailed assessment as a central issue of concern to business and society Critiques of traditional governance research based on agency theory have noted its under contextualized nature and its inability to compare accurately and explain the diversity of corporate governance arrangements across different institutional contexts The Oxford Handbook of Corporate Governance aims at closing these theoretical and empirical gaps It considers corporate governance issues at multiple levels of analysis the individual manager firms institutions industries and nations and presents international evidence to reflect the wide variety of perspectives In analyzing the effects of corporate governance on performance a variety of indicators are considered such as accounting profit economic profit productivity growth market share proxies for environmental and social performance such as diversity and other aspects of corporate social responsibility and of course share price effects In addition to providing a high level review and analysis of the existing literature each chapter develops an agenda for further research on a specific aspect of corporate governance This Handbook constitutes the definitive source of academic research on corporate governance synthesizing studies from economics strategy international business organizational behavior entrepreneurship business ethics accounting finance and law

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