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(Mr. Malachi Block)

INTERNATIONAL FINANCE DISCUSSION PAPERS: CURRENCY HEDGING AND CORPORATE GOVERNANCE: A CROSS-COUNTRY ANALYSIS (PAPERBACK)



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Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.Corporate governance can provide mechanisms to effectively monitor the use of derivatives. Using a sample of firms from 34 countries over the period 1990 to 1999, I find that firms with strong governance use currency derivatives for value-maximizing reasons as established by theory. On the other hand, firms with weak governance use such derivatives mostly for managerial self-interests and selective hedging. These results are robust to using a sample of US firms, the use of foreign denominated debt as an alternative strategy to hedge currency risk, selection bias, and a possible endogeneity between hedging policies, corporate governance, and other financial policies. Overall, the results serve as the first comprehensive evidence on the impact of corporate governance on why firms use derivatives and consequently why they hedge.

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