



## Capital Structure and Firm Performance in Emerging Market: An Empirical Analysis of Malaysian Companies

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### Abstract

The aims of present study are to investigate the linear and inverted U-shaped relationship between capital structure and firm performance in the emerging market. Present study also examines the impact of financial crisis towards the relationship between capital structure and firm performance. The sample of this research is from all non-financial public listed companies in Malaysia from 2005 to 2016. This study utilized different methods such as generalized method of moment's methodology to eliminate invisible heterogeneity and endogeneity problems respectively. The results disclosed a reverse relationship between capital structure and firm's performance in Malaysian companies as emerging market and also confirm the existence of an inverted U-shaped relation between them. Additionally, the outcome of this study displays global financial crisis from 2007 to 2009 had a significant effect on the relationship between capital structure and firm performance in Malaysia as emerging market. Implications and recommendation for future research are discussed at the end of this paper.

### Key words

Capital's structure, Financial crisis, firm performance, non-linear, GMM

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### 1. Introduction

Capital structure is defined as the company's financial structure that includes a combination of various sources of equities and debts. The influence of capital structure on firm's performance is a fundamental strategic issue of financial economists for several years. The capability of companies to fulfill the shareholders' requirements is associated with debt policy. Therefore, managers attempt to utilize the right mixture of debts and equities to hold their true cost of capital as low as possible (Ahor, 2005).

Modigliani and Miller (1958), as pioneer researchers in this area found that capital structure didn't affect company's performance. Modigliani Miller (MM) theory is according to constraining presumptions of a perfect capital market, that includes exceptional features and there are no taxes, bankruptcy expenses, information asymmetries transaction expenses and agency costs of which do not match with the real-world conditions. Considering the imperfect market, some principal theories that had been proposed by other researchers as substitution to Modigliani Miller's theory are trade-off theory, pecking order theory, and agency theory.

In line with trade-off theory, companies need to trade off the expenses and benefits of liability to maximize the firm's value. The cost of liability resulted from direct and indirect bankruptcy expenses while

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