



# The Capital Structure Paradigm: Evolution of Debt/Equity Choices

*Zane Swanson, Bin Srinidhi, Ananth Seetharaman*

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Beginning with a simple model of the debt/equity impact upon firm value and progressively adding complexity to this model, this book seeks to answer the question, What is the frontier of knowledge with respect to debt/equity alternatives, and could a major paradigm shift affect debt/equity choices?

With a view toward providing the reader with a framework for examining debt/equity decisions, this book begins with a simple model of the debt/equity impact upon firm value. Utilizing the paradigm development of capital structure theory to identify the current research frontier of the factors affecting the firm debt/equity position, the authors also extrapolate from the current frontier to outline future opportunities for research and improvements in capital structure analysis. Each chapter begins with a discussion of a central tenet, moves on to a discussion of the theoretical research and empirical evidence pertaining to the tenet, and concludes with a summary of the implications of the paradigm shift for current and future research and practice.

A chapter at the end of the book provides an analysis of some unanswered questions in the current frontier of knowledge that may be exploited for further research. One is the strength of signaling of capital structure changes on firm value. A second is a lack of specification for the set of capital structure simultaneous equations. A third emerging issue is the definition of the capital structure within behavioral finance thinking.

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