

Pengaruh mekanisme corporate governance terhadap hubungan transaksi pihak berelasi dengan nilai perusahaan = The impact of corporate governance on relation between related party transaction and firm value

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Abstrak

[Penelitian ini bertujuan untuk mengetahui pengaruh transaksi pihak berelasi terhadap nilai perusahaan. Selain itu, penelitian ini juga bertujuan mengetahui pengaruh mekanisme corporate governance mempengaruhi hubungan transaksi pihak berelasi terhadap nilai perusahaan. Proksi corporate governance yang digunakan adalah ASEAN Corporate Governance Scorecard. Sampel dalam penelitian ini adalah 75 perusahaan yang memiliki skor ASEAN Corporate Governance Scorecard pada tahun 2011 oleh karena itu, metode penelitian dalam

penelitian ini adalah metode regresi cross-sectional. Hasil penelitian ini membuktikan bahwa transaksi pihak berelasi terkait penjualan memiliki pengaruh positif terhadap nilai perusahaan. Sedangkan, transaksi pihak berelasi terkait aset memiliki pengaruh negatif terhadap nilai perusahaan. Namun, transaksi pihak berelasi terkait liabilitas tidak terbukti signifikan terhadap nilai perusahaan.

Selanjutnya hasil dari penelitian ini, corporate governance yang diukur dengan ASEAN Corporate Governance Scorecard tidak berpengaruh signifikan terhadap hubungan transaksi pihak berelasi dengan nilai perusahaan, hal ini diduga dikarenakan penerapan tata kelola perusahaan di Indonesia belum cukup baik terutama pada perlindungan terhadap pemegang saham minoritas.; This study aims to examine the effect of related party transaction on firm value.

Furthermore, this study is also aims to examine the effect of corporate governance on influencing the relation of related party transactions and firm value. Proxy of corporate governance used are ASEAN Corporate Governance Scorecard. The samples of this study are 75 public listed firm which had ASEAN Corporate Governance Scorecard score on 2011 therefore, the research method in this study is cross-sectional regression. The result of this study show that related party transaction related sales have a positive significant effect on firm value.

Otherwise, related party transaction related assets have a negative significant effect on firm value. However, related party transaction related liabilities has no significant effect on firm value. The other result of this study, corporate governance as measured by ASEAN Corporate Governance Scorecard has no significant effect on influencing the relation between related party transaction on firm value, hypothetically this is due to the implementation of corporate governance in Indonesia has not adequately well, especially in the area of protection for minority shareholders., This study aims to examine the effect of related party transaction on firm value.

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