

Analisis pengaruh negative entrenchment effect pemegang saham pengendali akhir grup konglomerasi terhadap transaksi pihak berelasi penjualan dan pembelian = The analysis of the negative entrenchment effect of business group conglomerates as the ultimate owner of a firm toward selling and purchasing related party transactions

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Abstrak

[Skripsi ini membahas tentang pengaruh negative entrenchment effect dari pemegang saham pengendali akhir oleh grup konglomerasi terhadap transaksi pihak berelasi penjualan dan pembelian. Penelitian ini menggunakan data 322 tahun-perusahaan yang tercatat di Bursa Efek Indonesia periode 2012 dan 2013. Hasil penelitian ini menemukan bukti bahwa negative entrenchment effect berpengaruh negatif terhadap transaksi pihak berelasi penjualan dan pembelian. Penelitian ini juga berhasil membuktikan perusahaan yang dimiliki oleh grup konglomerasi memperkuat negative entrenchment effect baik melalui total transaksi pihak berelasi penjualan dan pembelian maupun transaksi pihak berelasi penjualan dan pembelian operasional. Dari hasil tersebut, dapat terlihat adanya peluang ekspropriasi hak pemegang saham non-pengendali melalui transaksi pihak berelasi penjualan dan pembelian di perusahaan anggota grup konglomerasi., This thesis aims to explain the negative entrenchment effect arised from selling and purchasing related party transactions once business group conglomerates act as the ultimate owner of a firm. Using 322 firm-year data of firms listed at Indonesia Stock Exchange on 2012-2013 period, it is confirmed that there is a negative association between negative entrenchment effect toward selling and purchasing related party transactions. Furthermore, this research provides evidence that the ownership by business conglomerates strengthened the negative entrenchment effect in both total of selling-purchasing related party transactions and selling-purchasing related party transactions which come from operating activities. Thus, from the result, it can be presumed that there might be a possibility of agency conflict arised from selling-purchasing related party transactions when a firm is part of business conglomerates.]