

## Faktor Determinan dari Transaksi Mergers and Acquisitions di Asia Tenggara pada periode 2012-2021 = Determinant Factors of Mergers and Acquisitions Transactions in Southeast Asia for the 2012-2021 period

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### Abstrak

Penelitian ini merupakan analisis mengenai tren dan faktor yang berpengaruh dalam pengambilan keputusan transaksi mergers and acquisitions (M&A) di Asia Tenggara pada periode 2012-2021 yang kemudian berdampak pada pertumbuhan transaksi dan nilai transaksi M&A di regional tersebut. Sampel yang digunakan adalah total dan nilai transaksi di Singapura, Indonesia, Malaysia, Thailand, Vietnam, dan Filipina pada periode 2012-2021. Kemudian, faktor-faktor tersebut dibandingkan pada periode sebelum COVID-19 yaitu 2012-2019. Data yang dianalisis merupakan data panel dan metode yang digunakan adalah regresi linear berganda dengan teknik common effect model atau pooled least square. Hasil penelitian ditemukan bahwa terdapat dua (dua) faktor yang berpengaruh secara signifikan dalam pertumbuhan aktivitas M&A di Asia Tenggara, yaitu tingkat atau tarif pajak perusahaan dan tingkat suku bunga.

.....This study examines the trends and factors that will drive merger and acquisition (M&A) decision-making in Southeast Asia from 2012 to 2021, which will have an effect on the expansion of M&A activity in the region. From 2012 to 2021, a sample of the total and transaction value in Singapore, Indonesia, Malaysia, Thailand, Vietnam, and Philippines were used. Subsequently, these elements were compared with the time period prior to COVID-19, particularly 2012 to 2019. Panel data was used in the analysis, and multiple linear regression using the common effect model technique or pooled least squares was the methodology applied. The study's findings revealed that interest rates and the level of corporate tax rates were the 2 (two) factors that significantly influenced the expansion of M&A activity in Southeast Asia.