

ABSTRAK

Nama : Nanda Loviana
Program Studi : Magister Manajemen
Judul : Pengaruh Jenis Industri, Praktek *Corporate Governance*, dan Kapitalisasi Pasar Terhadap Proporsi Transaksi Hubungan Istimewa

Tesis ini membahas mengenai *Related Party Transaction* (RPT), yang secara khusus melihat proporsi *assets*, *liabilities*, *sales*, dan *expenses* yang terkait dengan RPT serta pengaruh dari jenis industri, skor CGI, dan kapitalisasi pasar terhadap *relative share of RPT to book value of equity*. Hasil dari penelitian ini memperlihatkan adanya keberagaman tingkat ketaatan perusahaan untuk mengungkapkan proporsi *assets* dan *liabilities* (AL) dengan *sales* dan *expenses* (SE). Dimana perusahaan-perusahaan yang teregulasi lebih taat dalam mengungkapkan proporsi AL dibandingkan dengan pengungkapan proposi SE. Sementara variabel skor CGI dan kapitalisasi pasar tidak dapat mempengaruhi tingkat ketaatan perusahaan atas prinsip keterbukaan.

Kata kunci:

Related Party Transaction (RPT), proporsi *assets*, *liabilities*, *sales*, dan *expenses*, *relative share of RPT to book value of equity*.

ABSTRACT

Name : Nanda Loviana
Study Program : Magister Management
Title : The Effect of Industry Type, Corporate Governance, and Market Capitalization To Proportion of Related Party Transaction.

The focus of this study is Related Party Transaction (RPT), especially to see the assets, liabilities, sales, and expenses proportion of RPT and to see the impact of the type of industry, CGI score, and market capitalization to relative share of RPT to book value of equity. As the result, there is the difference of companies' obedience level to disclose the proportions of assets and liabilities (AL) and the proportions of sales and expenses (SE). That is the regulated companies were more concern to disclose the AL proportions than SE proportions. Whereas the variables of CGI score and market capitalization can not impact the companies' obedience level of transparency.

Key words:

Related Party Transaction (RPT), assets, liabilities, sales, dan expenses proportions, relative share of RPT to book value of equity.