

ABSTRACT

Effect of Special Relationship Transactions, Effective Tax Rates and Leverage on Company Performance (Case Study of Properties & Real Estate Sector Companies Listed on the IDX in 2017 – 2021)

Affrian Dwi Prasetyo ¹⁾, Agustine Dwianika ²⁾, Farhan Ady Pratama ³⁾

¹⁾ Student of Accounting Department, Pembangunan Jaya University

²⁾ Lecturer of Accounting Department, Pembangunan Jaya University

³⁾ Lecturer of Accounting Department, Pembangunan Jaya University

Amid the conditions of the Indonesian economy which are still affected by the Covid-19 outbreak since the beginning of 2020 until now, the rate of economic growth is still stagnant, especially in the property and real estate sector, this makes investors still hesitant to invest their funds in the property and real estate sector . This research was made to find out how much special relationship transactions are carried out by related parties so that they can affect company performance due to economic conditions and situations that are still experiencing a decline, on the other hand tax incentives and easy investment facilities provided by the government for the property sector & real estate is considered to be maximal enough to boost investor interest in investing in Indonesia to improve company performance so that it can have a positive impact on improving company performance in the future, while the sample used in this study uses secondary data from property and real estate companies estate listed on the Indonesia Stock Exchange during the 2017 – 2021 period; For taking the sample, the researcher used purposive sampling method

Keywords : Special Relationship Transactions, Effective Tax Rates, Leverage, Company Performance

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