

ABSTRAK

Penelitian ini bertujuan untuk mengetahui hubungan antara remunerasi dan *related party transactions* dengan komite nominasi remunerasi sebagai variabel moderasi. Penelitian ini menggunakan 692 observasi meliputi seluruh perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2010-2018. Penelitian ini menggunakan regresi linier berganda melalui software STATA 14.0 untuk menguji hipotesis. Penelitian ini menemukan bahwa remunerasi komisaris berpengaruh negatif signifikan terhadap *related party transactions* dan remunerasi direksi menunjukkan hasil tidak signifikan terhadap *related party transactions*, keberadaan komite nominasi remunerasi di perusahaan menunjukkan hasil tidak signifikan terhadap *related party transaction* sehingga belum mampu mengoptimalkan remunerasi untuk mengurangi aktivitas *related party transactions*. Hasil dari penelitian ini diharapkan memberikan gambaran pada para *stakeholders* mengenai remunerasi dan komite nominasi remunerasi kaitannya dalam meminimalisir aktivitas *related party transactions*.

Kata Kunci : *Related Party Transactions*, Remunerasi, Komite Nominasi Remunerasi.

ABSTRACT

This study aims to determine the relationship between remuneration and related party transactions with nomination and remuneration committee as a moderating variable. This study uses 692 observations covering all companies listed on Indonesia in 2010-2018. This study uses multiple linear regression through STATA 14.0 software to test hypothesis. This study found that the commissioners remuneration has negative relationship on related party transactions and directors remuneration shows insignificant results on related party transactions, the existence of the nomination and remuneration committee in the company shows insignificant results on related party transactions so that unable to optimize remuneration to reduce related party transaction activities. The study is expected to inform to stakeholders regarding remuneration and nomination and remuneration committee regarding to minimizing related party transaction activities.

Keywords : Related Party Transactions, Remuneration, Nomination and Remuneration Committee.