

Kajian literatur mengenai kombinasi bisnis, merger dan akuisisi = Literature review of business combinations, mergers and acquisition

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk mengetahui faktor-faktor seperti keuntungan, kekurangan, tantangan, dan motivasi-motivasi dari berbagai aspek dan jenis kombinasi bisnis, merger dan akuisisi yang perlu dipertimbangkan dan dicermati dalam penentuan kebijakan arah dan strategi, pengambilan keputusan, penerapan, serta pengawasan dalam kombinasi bisnis, merger dan akuisisi yang mempengaruhi tingkat keberhasilan kombinasi bisnis, merger, dan akuisisi serta keberlanjutan bisnis. Dari aspek motivasi, terdapat motivasi umum dan motivasi spesifik dari kombinasi bisnis, merger dan akuisisi serta jenis motivasi dilihat dari sisi individu baik motivasi individu selaku manajemen, pembeli, maupun penjual, motivasi organisasi, dan motivasi industri. Tiap jenis kombinasi bisnis memiliki keuntungan, kekurangan, tantangan yang berbeda, menyebabkan perlu pemilihan jenis kombinasi bisnis dan strategi yang sesuai dengan kondisi serta kebutuhan untuk mengembangkan bisnis. PSAK 22 Penyesuaian 2015 : Kombinasi Bisnis IAI, 2017 menjadi pedoman ketentuan dalam pengakuan, pengukuran, pengungkapan, dan pencatatan akuntansi untuk kombinasi bisnis.

ABSTRACT

The purpose of this literature review purpose is to provide knowledge about factors such as advantages, disadvantages, challenges, and motivations of various aspects and types of business combinations, mergers and acquisitions that need to be considered and scrutinized in the determination of direction and strategy policy, decision making, implementation, and supervision in business combinations, mergers and acquisitions that affect the success rate of business combinations, mergers and acquisitions as well as business sustainability. From the motivation aspect, there is general motivation and specific motivation from business combination, merger and acquisition, and type of motivation seen from individual aspect either individual motivation as management, buyer, seller, also organizational motivation, and industry motivation. Each type of business combination has distinct advantages, disadvantages, challenges, which leads to the selection of a combination of businesses and strategies that match the conditions and need to grow the business. PSAK 22 Penyesuaian 2015 Kombinasi Bisnis IAI, 2017 provides guidance on recognition, measurement, disclosure, and accounting records for business combinations, mergers and acquisitions.