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EVIDENCIA EMPÍRICA DE LAS TRANSACCIONES CON PARTES RELACIONADAS

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Resumen

Dentro del contexto de gobierno corporativo de la empresa, las Transacciones con Partes Relacionadas-TPR, son transacciones como obligaciones, recursos o servicios entre una parte relacionada y la entidad informante; que pueden influir en la capacidad de decisión en las negociaciones de la empresa y por lo tanto han sido causantes de implicaciones económicas enmarcadas dentro del conflicto de interés de la teoría de la agencia. El propósito de este artículo fue realizar un análisis sobre la evolución y la evidencia empírica de la literatura académica en TPR mediante análisis bibliométrico de publicaciones científicas obtenidas en Scopus en el periodo comprendido entre 2014 y 2019. Como resultado se evidenció que la revista con mayor número de publicaciones científicas sobre la temática fue International Journal of Accounting and Information Management; mientras que los países con mayor evidencia de estudios fueron China con un 17,58% seguido de Italia y Malasia con 9,89% cada uno; y que el idioma de preferencia fue inglés. Este estudio contribuye a la academia, como elemento motivador a profundizar la investigación sobre TPR, para determinar patrones de uso y sus consecuencias empresariales.

Palabras clave: consecuencias económicas, gobierno corporativo, transacciones con partes relacionadas.

Abstract

Within the context of corporate governance of the company, Transactions with related parties are TPR transactions, such as obligations, resources or services between a related party and the reporting entity; that can influence the decision-making capacity in the company's negotiations and therefore have caused economic implications framed within the conflict of interest of the agency's theory. The purpose of this article is to carry out an analysis on the evidence and the evolution and innovation on the academic literature in TPR by means of bibliometric analysis of scientific publications obtained in Scopus in the period between 2014 and 2019. As a result, it was evident that the journal with the largest number of scientific publications on the subject was the International Journal of Accounting and Information Management; while the countries with the most evidence of studies were China with 17.58% followed by Italy and Malaysia with 9.89% each; and that the preferred language was English. This study contributes to the academy, as a motivating element to deepen research on TPR, to determine patterns of use and its business consequences.

Keywords: economic consequences, corporate governance, transactions with related parties.

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