

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kepemilikan institusional, dewan komisaris, komite audit, dan ukuran perusahaan terhadap pengungkapan *sustainability report* serta pengaruhnya terhadap *return* saham. Metode analisis data yang digunakan adalah analisis regresi data panel dengan menggunakan *evIEWS* versi 10. Dalam penelitian ini, teknik pengambilan sampel menggunakan *purposive sampling*. Sampel penelitian ini adalah perbankan yang menerbitkan laporan keuangan dan *sustainability report* selama tahun 2018, 2019, dan 2020 di mana akhirnya diperoleh 10 perbankan. Metode statistik menggunakan analisis regresi linier berganda, dengan pengujian hipotesis uji statistik t. Hasil penelitian ini menunjukkan bahwa ukuran perusahaan berpengaruh terhadap *sustainability report* dan pengungkapan *sustainability report* dapat memediasi pengaruh kepemilikan institusional, dewan komisaris, komite audit, dan ukuran perusahaan terhadap *return* saham. Kepemilikan institusional, dewan komisaris, komite audit tidak berpengaruh terhadap *sustainability report*. Kepemilikan institusional, dewan komisaris, komite audit, ukuran perusahaan, dan *sustainability report* tidak berpengaruh terhadap *return* saham.

Kata kunci: Kepemilikan institusional, dewan komisaris, komite audit, dan ukuran perusahaan, *sustainability report*, *return* saham.



UNIVERSITAS
MERCU BUANA

ABSTRACT

This research aims to examine the effect of institutional ownership, board of commissioners, audit committee, and firm size on the disclosure of sustainability reports and their effect on stock returns. The data analysis method used is panel data regression analysis using eviews version 10. In this study, the sampling technique used was purposive sampling. The sample of this research is banks that publish financial reports and sustainability reports during 2018, 2019, and 2020 where finally 10 banks are obtained. Statistical method using multiple linear regression analysis, with hypothesis testing statistical test t. The results of this study indicate that the size of the company affects the sustainability report and the disclosure of the sustainability report can mediate the effect of institutional ownership, the board of commissioners, the audit committee, and the size of the company on stock returns. Institutional ownership, the board of commissioners, the audit committee have no effect on the sustainability report. Institutional ownership, board of commissioners, audit committee, company size, and sustainability report have no effect on stock returns.

Keywords: Institutional ownership, board of commissioners, audit committee, and company size, sustainability report, stock returns.

