ABSTRAK

PENGARUH *SUSTAINABILITY REPORT* TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2020-2022

Oleh

LISA RAHAYU

Penelitian ini bertujuan untuk menguji pengaruh *Sustainablity Report* terhadap Nilali Perusahaan ada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2022. Jenis penelitian ini adalah penelitian kuantitatif dengan pendekatan asosiatif. Pengambilan sampel dalam penelitian ini menggunakan *purposive sampling* dengan jumlah sampel sebanyak 24 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) 2020-2022. Metode analisis data pada penelitian ini menggunakan Regresi Data Panel dengan *software* Eviews 12. Hasil penelitian ini menunjukkan bahwa *Sustainability Report* tidak berpengaruh terhadap Nilai Perusahaan yang diproksikan dengan *Tobin's Q, Price to Book Value*, Kapitalisai Pasar dan *Return* Saham.

Kata kunci : *Sustainability Report, Tobin's Q, Price to Book Value,* Kapitalisasi Pasar, *Return* Saham*, Return On Equity, Debt to Asset Ratio, Total Asset Turnover.*

ABSTRACT

THE EFFECT OF SUSTAINABILITY REPORT ON COMPANY VALUE IN MANUFACTURING COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE FOR THE PERIOD 2020-2022

By:

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The purpose of this study was to find out the effect of Sustainability Reports on Company Value in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2020-2022. This research was quantitative in nature with an associative approach. The sampling in this study used purposive sampling with a sample size of 24 manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2020 to 2022. The data analysis method in this study used Panel Data Regression with Eviews 12 software. The results of this study showed that Sustainability Reports do not affect Company Value as proxied by Tobin's Q, Price to Book Value, Market Capitalization, and Stock Return.

Keywords: Sustainability Report, Tobin's Q, Price to Book Value, Market Capitalization, Stock Return, Return On Equity, Debt to Asset Ratio, Total Asset Turnover