

ABSTRACT

INFLUENCE OF SUSTAINABILITY REPORT DISCLOSURE, EARNING PER SHARE AND RETURN ON EQUITY ON SHARE RETURN

(Empirical Study on Energy Sector Companies Listed on the Indonesia Stock Exchange in 2021 - 2023)

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This study aims to empirically prove the effect of Sustainability Report Disclosure, Earning Per Share and Return on Equity on Stock Returns in Energy Sector Companies listed on the Indonesia Stock Exchange (IDX) in 2021 - 2023. The data source used in this study is secondary data in the form of annual reports and company sustainability reports. The research method used is quantitative method. The population in this study is the Energy Sector which is listed on the Indonesia Stock Exchange (IDX) in 2021-2023. The sampling technique used was purposive sampling method consisting of 17 companies with research conducted for three years in 2021-2023 so that 51 samples were obtained. The method of analysis used is multiple linear regression with the SPSS version 25 program. The results of research and hypothesis testing show that Sustainability Report Disclosure, Earning Per Share and Return on Equity have a significant effect on Stock Returns.

Keywords: Sustainability Report Disclosure, Earning per Share, Return on Equity, Stock Return

