

Hidayatul Husna 16321027, *Corporate Governance dan Sustainability Report Terhadap Harga Saham*, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Januari 2020

Abstrak

Penelitian ini bertujuan untuk mengetahui hubungan antara *corporate governance* dan *sustainability report* pada harga saham perusahaan yang terdaftar di Bursa Efek Indonesia periode 2016-2018. Mekanisme *corporate governance* yang digunakan dalam penelitian ini adalah ukuran dewan komisaris, komisaris independen, kepemilikan manajerial, serta *sustainability report*. Harga saham yang digunakan adalah harga saham penutupan. Pengambilan sampel dilakukan dengan menggunakan metode purposive sampling sehingga diperoleh sampel sebanyak 31 perusahaan go publik di BEI dengan total pengamatan yaitu 615 data observasi selama 3 tahun. Sebanyak 30 data outlier dikeluarkan dari data analisis sehingga diperoleh 63 data observasi. Teknik analisis data menggunakan analisis regresi berganda. Berdasarkan hasil pengujian hipotesis, diperoleh hasil bahwa variabel independen ukuran dewan komisaris berpengaruh positif pada harga saham sedangkan variabel independen lainnya yaitu komisaris independen, kepemilikan manajerial, dan *sustainability report* tidak berpengaruh terhadap harga saham.

Kata kunci : Harga Saham, *Corporate Governance*, Ukuran Dewan Komisaris, Komisaris Independen, Kepemilikan Manajerial, *Sustainability Report*.

Hidayatul Husna 16321027, *Corporate Governance and Sustainability Report On Stock Prices*, Accounting, Faculty Of Economics And Business, University of Muhammadiyah Gresik, January 2020

ABSTRACT

This study aims to determine the relationship between corporate governance and sustainability reports on the stock prices of companies listed on the Indonesia Stock Exchange in the period 2016-2018. The corporate governance relationship used in this study is the size of the board of commissioners, independent commissioners, managerial ownership, and sustainability reports. The stock price used is the closing stock price. Sampling was done using a purposive sampling method to obtain a sample of 31 publicly traded companies on the Stock Exchange with a total of 615 observations for 3 years. A total of 30 outlier data were extracted from the analysis data to obtain 63 observational data. Data analysis techniques used multiple regression analysis. Based on the results of hypothesis testing, it was found that the independent variable of the board of commissioners was approved positively on stock prices while the other independent variables namely independent commissioners, managerial ownership, and sustainability reports did not support share prices.

Keywords: Stock Prices, Corporate Governance, Board of Commissioners Size, Independent Commissioners, Managerial Ownership, Sustainability Report.