

ABSTRAK

SITI NIA NURDANIATI. Pengaruh *Sustainability Reporting*, *Investment Opportunity Set* terhadap *Abnormal Return Saham* Studi Kasus pada Badan Usaha Sektor Pertambangan yang terdaftar di BEI Tahun 2018-2020. Di bawah bimbingan IWAN SETIADI.

Penelitian ini bertujuan untuk menguji pengaruh *Sustainability Reporting*, *Investment Opportunity Set* terhadap *Abnormal Return Saham* Studi Kasus pada Badan Usaha Sektor Pertambangan yang terdaftar di BEI Tahun 2018-2020. Sampel penelitian ini terdiri dari 15 perusahaan dengan *Purposive sampling method* sebagai teknik pemilihan sampel yang diperoleh dari laporan keberlanjutan perusahaan. Metode penelitian menggunakan desain kuantitatif asosiatif. Teknik analisis data yang digunakan adalah uji statistik deskriptif, uji regresi linier berganda, uji asumsi klasik, uji F (secara simultan), uji koefisien determinasi dan uji T (secara parsial). Berdasarkan hasil analisis data, bahwa *Investment Opportunity Set* berpengaruh positif dan signifikan terhadap *Abnormal Return Saham* sedangkan *Sustainability Reporting* berpengaruh negatif terhadap *Abnormal Return Saham*. Koefisien determinasi sebesar 0,118 yang berarti 11,8% *Abnormal Return Saham* dipengaruhi oleh variabel tersebut, sedangkan sisanya 88,2% dipengaruhi oleh variabel lain.

Kata Kunci : *Sustainability Reporting (SR)*, *Investment Opportunity Set (IOS)*, *Abnormal Return Saham*



ABSTRACT

The propose of this research is to examine the effect of Sustainability Reporting, Investment Opportunity Set towards Abnormal Return Saham on Mining Sector Companies that listed on BEI period year 2018-2020. There is 15 company that used to be the sample of this research. Sample choosing technique that used on this research is Purposive sampling method from the company's sustainability report. The research method uses an associative quantitative design. Analyze technique that used on this research is descriptive statistical test, multiple linear regression test, classical assumption test, F test (simultaneously), coefficient of determination test and T test (partially). According to the results of data analyze, Investment Opportunity Set has a positive and significant effect on Abnormal Return Saham, while Sustainability Reporting has a negative effect on Abnormal Return Saham. The coefficient of determination is 0.118, which means 11.8% Abnormal Return Saham is influenced by these variables, while the remaining 88.2% is influenced by other variables.

Keywords : Sustainability Reporting (SR), Investment Opportunity Set (IOS), Abnormal Return Saham.

