ABSTRAK

PENGARUH KINERJA LINGKUNGAN DAN KUALITAS LABA TERHADAP PERTUMBUHAN HARGA SAHAM

(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia periode 2018-2022)

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Perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2018-2021 mengalami penurunan harga saham. Pertumbuhan harga saham tidak akan selamanya tetap, peningkatan dan penurunan bisa saja terjadi tergantung pada kekuatan permintaan dan penawaran. Harga saham merupakan faktor yang sangat penting dan harus diperhatikan investor

Penelitian ini bertujuan untuk mengetahui pengaruh kinerja lingkungan dan kualitas laba terhadap pertumbuhan harga saham pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2022. Penelitian ini adalah penelitian deskriptif dengan pendekatan kuantitatif. Populasi yang digunakan dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di BEI periode 2018-2022 yang berjumlah 162 perusahaan. Sampel dalam penelitian ini adalah 14 perusahaan manufaktur dengan menggunakan metode purposive sampling. Teknik pengumpulan data menggunakan dokumentasi dari laporan keuangan yang dipublikasikan dari website resmi BEI. Teknik pengujian data menggunakan analisis statistic deskriptif, estimasi model regresi, pemilihan model regresi, uji asumsi klasik, uji hipotesis, koefisien korelasi, dan koefisien determinasi. Hasil penelitian hipotesis menunjukkan bahwa variabel kinerja lingkungan berpengaruh terhadap pertumbuhan harga saham, variabel kualitas laba tidak berpengaruh terhadap pertumbuhan harga saham, variabel kinerja lingkungan dan kualitas laba secara simultan berpengaruh terhadap pertumbuhan harga saham.

Peneliti memberikan saran untuk penelitian selanjutnya dengan menambahkan variabel-variabel diluar yang diteliti dan sektor untuk mengetahui tingkat pengaruh kinerja lingkungan dan kualitas laba terhadap pertumbuhan harga saham.

Kata Kunci: Kinerja Lingkungan, Kualitas Laba, Pertumbuhan Harga Saham

ABSTRACT

***THE INFLUENCE OF ENVIRONMENTAL PERFORMANCE AND EARNINGS QUALITY ON STOCK PRICE GROWTH (Empirical Study of Manufacturing Companies Listed on the Indonesia Stock Exchange for the* 2018-2022 *period*)**

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During the 2018-2021 period, manufacturing companies listed on the Indonesia Stock Exchange saw a decrease in their share prices. It's important for investors to understand that stock prices can fluctuate due to the forces of supply and demand, and are not always guaranteed to increase. As such, stock price should be carefully considered when making investment decisions.

The aim of this study is to analyze the impact of environmental performance and earnings quality on the growth of share prices in manufacturing companies listed on the Indonesia Stock Exchange (BEI) from 2018 to 2022. This study adopts a quantitative approach and is descriptive in nature. The population of interest comprises all manufacturing companies registered on the IDX during the aforementioned period, which amounts to 162 companies. Purposive sampling was used to select a sample of 14 manufacturing companies. The financial reports of these companies, which were obtained from the IDX's official website, were used for data collection. The data were subjected to various tests, including descriptive statistical analysis, regression model estimation, regression model selection, classical assumption testing, hypothesis testing, correlation coefficient, and coefficient of determination. The results of the hypothesis testing show that environmental performance variables have a significant influence on share price growth, whereas earnings quality variables do not. Additionally, both environmental performance variables and earnings quality variables have a significant influence on share price growth when they are considered together.

Researchers suggest expanding variables and sectors studied to determine the impact of environmental performance and earnings quality on share price growth.

Keywords: *Environmental Performance, Profit Quality, Stock Price Growth*