

ABSTRAK

Muh Yunus 2024. Pengaruh kepemilikan manajerial dan kepemilikan institusional terhadap pengungkapan laporan berkelanjutan pada perusahaan LQ45 Skripsi. Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing Oleh: Mira dan Muhammad Khaedar Sahib

Penelitian ini bertujuan untuk melihat keterkaitan antara Pengaruh kepemilikan manajerial dan kepemilikan institusional terhadap pengungkapan laporan berkelanjutan pada perusahaan LQ45 Penelitian ini menggunakan metode kuantitatif, sampel pada penelitian ini diambil Di Bursa Efek Indonesia (BEI) Sejumlah 54 sampel pada Perusahaan LQ 45 yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2022. Data penelitian ini diperoleh dengan menggunakan data sekunder. Hasil penelitian dari data yang diolah menggunakan perhitungan statistik SPSS 26, Berdasarkan hasil output SPSS 26 secara parsial hasil penelitian variabel Kepemilikan Manajerial Berpengaruh Positif Signifikan Terhadap Pengungkapan Laporan Berkelanjutan yang menandakan H1 Diterima, Variabel Kepemilikan Institusional Berpengaruh Positif Signifikan Terhadap Pengungkapan Laporan Berkelanjutan yang menandakan H2 Diterima.

Kata Kunci: Kepemilikan Manajerial, Kepemilikan Institusional, dan Pengungkapan Laporan Berkelanjutan



ABSTRACK

Muh Yunus 2024. of the influence of managerial ownership and institutional ownership on disclosure of sustainability reports in companies LQ45 Thesis. Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Mira and Muhammad Khaedar Sahib

This research aims to see the relationship between the influence of managerial ownership and institutional ownership on the disclosure of sustainability reports in LQ45 companies. This research uses quantitative methods, the samples in this research were taken on the Indonesian Stock Exchange (BEI). A total of 54 samples from LQ 45 companies listed on the Stock Exchange Indonesia (BEI) for the 2020-2022 period. This research data was obtained using secondary data. The results of the research are from data processed using SPSS 26 statistical calculations. Based on the SPSS 26 output results, the partial research results show that the Managerial Ownership variable has a significant positive influence on the disclosure of sustainable reports, which indicates that H1 is accepted, the institutional ownership variable has a significant positive influence on the disclosure of sustainable reports, which indicates that H2 is accepted.

Keywords: Managerial Ownership, Institutional Ownership, and Sustainability report Disclosure

