

**PENGARUH RETURN ON EQUITY, NET PROFIT MARGIN DAN
PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY
TERHADAP HARGA SAHAM PADA PERUSAHAAN
MANUFAKTUR SEKTOR INDUSTRI DASAR DAN
KIMIA YANG TERDAFTAR DI BURSA EFEK
INDONESIA TAHUN 2016-2020**

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ABSTRAK

Penelitian ini dilakukan bertujuan untuk mengetahui pengaruh *return on equity*, *net profit margin*, dan pengungkapan *corporate social responsibility (CSR)* terhadap harga saham pada perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di bursa efek indonesia tahun 2016-2020. Dimana *return on equity* didapat dari perhitungan laba bersih setelah pajak dibagi dengan total ekuitas dan *net profit margin* didapat dari perhitungan laba bersih dibagi dengan penjualan bersih, lalu pengungkapan *corporate social responsibility (CSR)* diukur dengan menggunakan indeks *Corporate Social Disclosure Index (CSDI)* dengan indikator yang digunakan sesuai pedoman GRI, sedangkan harga saham diukur berdasarkan harga saham per kuartal yang dijumlahkan dan dirata-rata agar mendapatkan harga saham penutupan (*closing price*).

Sampel yang digunakan dalam penelitian ini sebanyak 20 perusahaan selama 5 tahun, mulai dari tahun 2016-2020. Dengan hasil penelitian menunjukkan bahwa secara signifikan *return on equity* memiliki pengaruh signifikan negatif sedangkan *net profit margin* dan pengungkapan *corporate social responsibility (CSR)* memiliki pengaruh yang signifikan positif terhadap harga saham.

Kata kunci : *return on equity*, *net profit margin*, pengungkapan *corporate social responsibility (CSR)*, harga saham.

THE EFFECT OF RETURN ON EQUITY, NET PROFIT MARGIN AND CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON STOCK PRICES IN MANUFACTURING COMPANIES IN THE BASIC INDUSTRY AND CHEMICAL SECTOR LISTED ON THE INDONESIA STOCK EXCHANGE YEAR 2016-2020

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ABSTRAK

This study aims to determine the effect of return on equity, net profit margin, and disclosure of corporate social responsibility (CSR) on stock prices in manufacturing companies in the basic and chemical industry sectors listed on the Indonesian stock exchange in 2016-2020. Where return on equity is obtained from the calculation of net profit after tax divided by total equity and net profit margin is obtained from the calculation of net profit divided by net sales, then the disclosure of corporate social responsibility (CSR) is measured using the Corporate Social Disclosure Index (CSDI) index with indicators used according to GRI guidelines, while share prices are measured based on the share price per quarter which is added up and averaged in order to obtain the closing price.

The sample used in this study was 20 companies for 5 years, starting from 2016-2020. The results of the study indicate that return on equity has a significant negative effect, while net profit margin and disclosure of corporate social responsibility (CSR) have a significant positive effect on stock prices.

Keywords: return on equity, net profit margin, disclosure of corporate social responsibility (CSR), stock price.