

ABSTRAK

PENGARUH PENGUNGKAPAN *INTERNET FINANCIAL REPORTING* TERHADAP VOLUME PERDAGANGAN SAHAM DAN *ABNORMAL RETURN*

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Penelitian ini bertujuan untuk mengetahui bagaimana pengungkapan *internet financial reporting* berpengaruh terhadap volume perdagangan saham dan *abnormal return* pada perusahaan properti, *real estate*, dan konstruksi bangunan yang terdaftar di Bursa Efek Indonesia tahun 2016. Pengungkapan *internet financial reporting* diukur menggunakan indeks *internet financial reporting*, volume perdagangan saham diukur menggunakan indeks individual saham dari perusahaan tersebut, dan *abnormal return* diperoleh dari selisih *return* sesungguhnya dengan *expected return*. Metode analisis yang digunakan adalah analisis deskriptif kuantitatif dan analisis regresi linier sederhana. Peneliti menggunakan data sekunder yang didapatkan dari website www.idx.co.id berupa laporan keuangan, harga saham, dan volume perdagangan saham. Dari hasil pengujian, didapatkan bahwa terdapat pengaruh pengungkapan *internet financial reporting* terhadap volume perdagangan saham dan pengungkapan *internet financial reporting* berpengaruh terhadap *abnormal return*.

Kata Kunci : Pengungkapan *Internet Financial Reporting*, Volume Perdagangan Saham, *Abnormal Return*.

ABSTRACT

THE EFFECT OF INTERNET FINANCIAL REPORTING DISCLOSURE TOWARDS STOCK TRADING VOLUME AND ABNORMAL RETURN

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This study aims to find out how financial reporting disclosures affect stock trading volume and abnormal return in property, real estate, and building construction companies listed on the Indonesia Stock Exchange in 2016. Internet financial reporting disclosure was measured using the internet financial reporting index, stock trading volume was measured using the individual index of shares of the company, and abnormal return obtained from the difference between actual return and expected return. The analytical method used is quantitative descriptive analysis and simple linear regression analysis. Researcher used secondary data obtained from website www.idx.co.id in the form of financial statements, stock prices, and stock trading volume. From the results of the test, it was found that there was an effect of the internet financial reporting disclosure on stock trading volume and financial reporting of the internet effect on abnormal return.

Keywords: *Internet Financial Reporting Disclosure, Stock Trading Volume, Abnormal Return.*