

Analisis Pengaruh Sustainable Disclosure terhadap Initial Public Offering Performance di Indonesia Periode Januari 2021 - Juni 2024 = Analysis of the Impact of Sustainable Disclosure on IPO Performance in Indonesia Period January 2021 - June 2024

Stefanus Wijanarko Alexsaputra, author

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Abstrak

Penelitian ini bertujuan untuk membahas pengaruh sustainable disclosure melalui terhadap IPO performance. Sustainable Disclosure adalah keterbukaan informasi perusahaan tentang kebijakan, strategi, dan komitmen aspek lingkungan, sosial, dan ekonomi. Penelitian ini menggunakan sampel perusahaan yang melakukan IPO di Bursa Efek Indonesia pada periode Januari 2021 – Juni 2024 dengan menggunakan teknik penarikan sampel purposive sampling dan melakukan pairwise sampling pada populasi dengan jumlah sampel akhir 100 perusahaan. Jenis data yang digunakan dalam penelitian ini merupakan data panel yang diolah menggunakan Stata 17. Penelitian ini menggunakan variabel kontrol total assets, proceeds, total revenue, age, offering shares, overhang, leverage, auditors reputation, dan underwriter reputation. Hasil penelitian ini menunjukkan bahwa tidak ada pengaruh signifikan sustainable disclosure terhadap IPO dengan pengukuran underpricing. Variabel kontrol proceeds dan offering shares berpengaruh positif terhadap IPO underpricing dan variabel auditors reputation berpengaruh negatif signifikan terhadap IPO underpricing.This study aims to discuss the effect of sustainable disclosure through IPO performance. Sustainable Disclosure is the disclosure of company information about policies, strategies, and commitments in environmental, social, and economic aspects. This study uses a sample of companies that conducted IPOs on the Indonesia Stock Exchange in the period January 2021 - June 2024 using purposive sampling technique and pairwise sampling on the population with a final sample size of 100 companies. The type of data used in this study is panel data processed using Stata. This study uses control variables of total assets, proceeds, total revenue, age, offering shares, overhang, leverage, auditors reputation, and underwriter reputation. The results of this study indicate that there is no significant effect of sustainable disclosure on IPO with underpricing measurement. The proceeds control variable and offering shares have a positive effect on IPO underpricing and the auditors reputation variable has a significant negative effect on IPO underpricing.