

## ABSTRAKSI

**Nindia**, Pengaruh *Sustainability Report* dan *Intellectual Capital* Terhadap *Competitive Advantage* dan Relevansi Nilai Informasi Akuntansi Pada Perusahaan Sektor Industri Dasar dan Kimia yang Terdaftar di Bursa Efek Indonesia Periode 2013-2016. (Dibimbing oleh Ibu Sri Handayani, SE., M.Ak, CPMA)

Informasi akuntansi mempunyai peranan sangat penting dalam terbentuknya pasar modal. Pasar modal yang efektif dapat dicapai, jika harga saham mencerminkan semua informasi yang relevan. Penelitian ini bertujuan untuk menganalisis pengaruh positif *Sustainability Report* dan *Intellectual Capital* terhadap *Competitive Advantage* dan Relevansi Informasi Akuntansi secara simultan dan parsial pada perusahaan manufaktur sektor industri dan kimia yang terdaftar di Bursa Efek Indonesia Periode 2013-2016.

Variabel *sustainability report* diukur dengan *dummy* variabel, untuk variabel *competitive advantage* diukur dengan *Return On Assets* dibandingkan dengan industri, untuk variabel *intellectual capital* diukur dengan *Value Added Intellectual Coefficient* (VAIC) dan untuk relevansi informasi akuntansi diukur dengan pengaruhnya terhadap harga saham. Metode penelitian menggunakan *path analysis method*. Populasi pada penelitian sejumlah 251. Teknik pengambilan sampel menggunakan *purposive sampling* didapat sampel sejumlah 236.

Hasil penelitian ini menunjukkan bahwa *Sustainability Report* dan *Intellectual Capital* berpengaruh positif secara signifikan *Competitive Advantage* Secara Simultan. *Sustainability Report* berpengaruh positif signifikan terhadap *Competitive Advantage* Secara Parsial. *Intellectual Capital* berpengaruh positif terhadap *Competitive Advantage* Secara Parsial. *Competitive Advantage* berpengaruh positif signifikan secara parsial terhadap Harga Saham. Kemudian *Sustainability Report* dan *Intellectual Capital* berpengaruh secara langsung terhadap Harga Saham.

*Keywords* atau Kata Kunci : *Sustainability Report*, *Intellectual Capital*, *Competitive Advantage* dan Harga Saham

## **ABSTRACT**

**Nindia**, *Effect of Sustainability Report and Intellectual Capital Against Competitive Advantage and Relevance of Accounting Information Values at Basic and Chemical Industry Sector Companies Listed on Indonesia Stock Exchange for the Period 2013-2016. (Guided by Mrs. Sri Handayani, SE., M.Ak, CPMA*

*Accounting information has a very important role in the formation of an efficient capital market. Efficient capital markets can be achieved, if the stock price reflects all relevant information. This study aims to analyze the positive impact of Sustainability Report and Intellectual Capital on Competitive Advantage and Accounting Information Relevance simultaneously and partially on industrial and chemical manufacturing companies listed in Indonesia Stock Exchange Period 2013-2016.*

*Sustainability report variable is measured by variable dummy, for competitive advantage variable measured by Return On Assets compared with industry, for intellectual capital variable measured by Value Added Intellectual Coefficient (VAIC) and for accounting information relevance is measured by its effect on stock prices. Research method using path analisis method. Populations in the study amounted to 251. Sampling technique using purposive sampling samples obtained a number of 236.*

*The result of this research shows that Sustainability Report and Intellectual Capital have positive effect on Competitive Advantage simultaneously. Sustainability Report has a significant positive effect on Competitive Advantage Partially. Intellectual Capital has a positive effect on Competitive Advantage Partially. Competitive Advantage has a significant positive effect partially on Stock Price. Then Sustainability Report and Intellectual Capital directly influence Stock Price.*

*Keywords: Sustainability Report, Intellectual Capital, Competitive Advantage and Stock Price*