

ABSTRACT

ANALYSIS OF THE INFLUENCE OF CORPORATE GOVERNANCE IMPLEMENTATION ON INTEGRATED REPORTING IN STATE-OWNED ENTERPRISES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) FOR THE PERIOD 2019–2023

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This study aims to analyze the effect of Corporate Governance on Integrated Reporting (IR) in State-Owned Enterprises (SOEs) listed on the Indonesia Stock Exchange (IDX) during the 2019–2023 period. Corporate Governance is measured using three indicators: Corporate Governance Perception Index (CGPI) score, the number of board of directors, and the number of audit committee members. Integrated Reporting is assessed based on the seven elements recommended by the International Integrated Reporting Council (IIRC). The sample was selected using purposive sampling, resulting in 55 SOEs. The data were analyzed using multiple linear regression with the aid of SPSS. The results show that CGPI and the board of directors have a positive and significant effect on Integrated Reporting, while the audit committee has no significant effect. These findings support agency theory, indicating that strong corporate governance plays an essential role in promoting transparency and accountability in reporting. The study implies the need to strengthen governance structures and encourages regulators to consider adopting IR as a future reporting standard.

Keywords: *Corporate Governance, Integrated Reporting, CGPI, Board of Directors, Audit Committee*

ABSTRAK

ANALISIS PENGARUH PENERAPAN *CORPORATE GOVERNANCE* TERHADAP *INTEGRATED REPORTING* PADA PERUSAHAAN BADAN USAHA MILIK NEGARA YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) PERIODE 2019-2023

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Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Governance* terhadap *Integrated Reporting* pada perusahaan Badan Usaha Milik Negara yang terdaftar di Bursa Efek Indonesia selama periode 2019–2023. *Corporate Governance* diukur melalui tiga indikator, yaitu skor *Corporate Governance Perception Index*, jumlah dewan direksi, dan jumlah komite audit. *Integrated Reporting* diukur berdasarkan tujuh elemen yang direkomendasikan oleh *International Integrated Reporting Council*. Sampel penelitian ditentukan dengan metode *purposive sampling* dan diperoleh 55 perusahaan BUMN. Metode analisis yang digunakan adalah regresi linier berganda dengan bantuan program SPSS. Hasil penelitian menunjukkan bahwa CGPI dan dewan direksi berpengaruh positif dan signifikan terhadap *Integrated Reporting*, sedangkan komite audit tidak menunjukkan pengaruh yang signifikan. Temuan ini mendukung teori agensi bahwa tata kelola perusahaan yang baik berperan penting dalam mendorong transparansi dan akuntabilitas pelaporan. Penelitian ini memberikan implikasi bagi penguatan struktur tata kelola dan mendorong regulator untuk mempertimbangkan penerapan IR sebagai standar pelaporan di masa depan.

Kata Kunci: *Corporate Governance*, *Integrated Reporting*, CGPI, Dewan Direksi, Komite Audit