

**PENGARUH *GOOD CORPORATE GOVERNANCE*
TERHADAP IMPLEMENTASI *INTEGRATED REPORTING*
(Pada Perusahaan Sektor Properti, Real Estate, dan
Konstruksi Yang Terdaftar Pada Bursa Efek Indonesia Tahun
2016-2019)**

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance* terhadap implementasi *integrated reporting*, dengan proksi yang digunakan yakni : 1. Dewan Komisaris Independen; 2. Ukuran Dewan; 3. Komite Audit; 4. Rapat Komite Audit; 5. Usia Perusahaan; 6. Kepemilikan Institusional. Penelitian ini menggunakan variabel kontrol yakni : 1. Ukuran Perusahaan; 2. Ukuran KAP. Populasi yang digunakan dalam penelitian ini adalah perusahaan sector property, real estate, dan konstruksi yang terdaftar pada Bursa Efek Indonesia (BEI) tahun 2016-2019 sebanyak 69 perusahaan, sampel sebanyak 30 perusahaan dengan menggunakan Teknik pengambilan sampel metode *purposive sampling*. Metode analisis yang digunakan adalah analisis regresi berganda data diolah dengan menggunakan bantuan SPSS 25. Hasil penelitian yang telah dilakukan menunjukkan bahwa proporsi dewan komisaris independent, komite audit, kepemilikan institusional, dan ukuran perusahaan tidak berpengaruh signifikan terhadap implementasi *integrated reporting*. Sedangkan ukuran dewan, rapat komite audit, umur perusahaan, dan ukuran KAP berpengaruh signifikan terhadap implementasi *integrated reporting*.

Kata kunci : *Integrated Reporting (IR), Struktur Good Corporate Governance, Ukuran perusahaan, Ukuran KAP.*

**THE INFLUENCE OF GOOD CORPORATE
GOVERNANCE ON THE IMPLEMENTATION OF
INTEGRATED REPORTING
(In Property, Real Estate, and Construction Sector
Companies Listed on the Indonesia Stock Exchange 2016-
2019)**

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ABSTRACT

This study aims to examine the effect of good corporate governance on the implementation of integrated reporting, with the proxies used are: 1. Independent Board of Commissioners; 2. Board Size; 3. Audit Committee; 4. Audit Committee Meetings; 5. Age of the Company; 6. Institutional Ownership. This study uses control variables, namely: 1. Firm Size; 2. KAP size. The population used in this study is the property, real estate, and construction sector companies listed on the Indonesia Stock Exchange (IDX) in 2016-2019 as many as 69 companies, a sample of 30 companies using the purposive sampling method. The analytical method used is multiple regression analysis, data processing is assisted by SPSS 25 software. The results of the research that have been carried out show that the proportion of independent commissioners, audit committees, institutional ownership, and company size have no significant effect on the implementation of integrated reporting. Meanwhile, the size of the board, the audit committee meeting, the age of the company, and the size of the KAP have a significant effect on the implementation of integrated reporting.

Keywords : *Integrated Reporting (IR), Structure Good Corporate Governance, Company Size, KAP Size*