

ABSTRACT

Integrated Reporting is a report that combines the Sustainability Report and Annual Report describing the relationship between corporate strategy, governance, financial performance, and CSR. So that the Integrated Reporting provides broader reporting than traditional reporting that exists today and provides benefits for companies to be more transparent in reporting that will increase stakeholder trust.

This study aims to determine the effect of elements of good corporate governance on the Integrated Reporting on non-financial SOE companies listed on the Indonesia Stock Exchange for the period 2014-2017. The elements of good corporate governance are proxied by institutional ownership shares, number of board members, composition of independent commissioners, and number of audit committee members. This study uses a sample of non-financial SOEs listed on the Indonesia Stock Exchange for the 2014-2017 period based on predetermined criteria, the samples obtained were 16 companies, so the research data analyzed amounted to 64 data.

The type of data used in this study is secondary data in the form of annual reports used are panel data. The data analysis technique used is panel data regression and hypothesis testing using EViews 10 software.

The results of this study indicate that simultaneous institutional ownership variables, board of directors, independent commissioners, and audit boards have a significant effect on the Integrated Reporting Report with an Adjusted R-Squared value of 0.396974 or 40%. Partially, only the board of directors and audit boards have a positive and significant effect on Integrated Reporting, while institutional and independent commissioners are not bound to Integrated Reporting.

Based on the results of this study, to increase the Integrated Reporting disclosure, a board of directors must discuss Integrated Reporting. Likewise, the audit committee must pay more attention to the disclosure of the Integrated Report.

Keywords : *Audit Committee, Board of Directors, Independent Commissioners, Institutional Ownership, and Integrated Reporting.*