ABSTRAK

PENGARUH ELEMEN-ELEMEN *GOOD CORPORATE GOVERNANCE* TERHADAP *INTEGRATED REPORTING*
(Studi Empiris Pada Perusahaan Sektor *Healthcare* Yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2021-2023)

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Penelitian ini bertujuan untuk membuktikan secara empiris Pengaruh Elemen - Elemen *Good Corporate Governance* (GCG) yang terdiri dari kepemilikan institusional, komisaris independen, dewan direksi, komite audit, dan kualitas audit terhadap *Integrated Reporting* pada perusahaan sektor healthcare yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2021–2023. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan. Teknik pengambilan sampel yang digunakan adalah metode *purposive sampling*, sehingga diperoleh sampel selama tiga tahun pada tahun 2021-2023, berjumlah 54 data. Metode analisis yang digunakan adalah regresi linear berganda dengan program SPSS versi 26. Hasil penelitian menunjukan bahwa Dewan Direksi berpengaruh terhadap *Integrated Reporting*, sedangkan kepemilikan institusional, komisaris independen, komite audit, dan kualitas audit tidak berpengaruh terhadap *Integrated Reporting*.

Kata Kunci: *Integrated Reporting*, Kepemilikan Institusional, Komisaris Independen, Dewan Direksi, Komite Audit, Kualitas Audit.

ABSTRACT

THE EFFECT OF THE ELEMENTS OF GOOD CORPORATE GOVERNANCE ON INTEGRATED REPORTING
(Empirical Study of Healthcare Sector Companies Listed on the Indonesia Stock Exchange (IDX) in 2021-2023)

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This study aims to empirically prove the effect of Good Corporate Governance (GCG) elements consisting of institutional ownership, independent commissioners, board of directors, audit committee, and audit quality on Integrated Reporting in healthcare sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2021-2023. This study uses a quantitative approach with secondary data obtained from annual reports. The sampling technique used was purposive sampling method, so that a sample was obtained for three years in 2021-2023, totalling 54 data. The analysis method used is multiple linear regression with the SPSS version 26 programme. The results showed that the Board of Directors has an effect on Integrated Reporting, while institutional ownership, independent commissioners, audit committees, and audit quality have no effect on Integrated Reporting.

Keywords: Integrated Reporting, Institutional Ownership, Independent Commissioner, Board of Directors, Audit Committee, Audit Quality.