

**Pengaruh Aktivitas Internasional, Tipe Industri, Dan *Growth Opportunity*
Terhadap Elemen *Integrated Reporting***
**(Studi Empiris Pada Perusahaan Manufaktur Yang *Listing* Di BEI Tahun 2017-
2019)**

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ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh Aktivitas Internasional, Tipe Industri, dan *Growth Opportunity* terhadap Elemen *Integrated Reporting*. *Integrated Reporting* sebagai variabel dependen diukur dengan melakukan analisis terhadap laporan tahunan perusahaan sampel dengan menggunakan indeks pengukuran *integrated reporting*. Populasi pada penelitian ini adalah perusahaan manufaktur yang *listing* di BEI tahun 2017-2019. Teknik pengambilan sampel yang digunakan dalam penelitian ini yaitu *purposive sampling*, sehingga diperoleh sampel sebanyak 106 perusahaan. Metode analisis menggunakan metode regresi linier berganda. Hasil pengujian ini membuktikan bahwa Aktivitas Internasional dan Tipe Industri tidak berpengaruh terhadap Elemen *Integrated Reporting*, sedangkan *Growth Opportunity* berpengaruh terhadap Elemen *Integrated Reporting*.

**Kata Kunci : *Integrated Reporting*, Aktivitas Internasional, Tipe Industri,
Growth *Opportunity***

THE EFFECT OF INTERNATIONAL ACTIVITIES, INDUSTRY TYPE, AND GROWTH OPPORTUNITY ON INTEGRATED REPORTING ELEMENTS

(An Empirical Study On Manufacturing Companies Listed On The Indonesia Stock Exchange in 2017-2019)

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ABSTRACT

The purpose of this study was to obtain empirical evidence regarding the effect of International Activities, Industry Type, and Growth Opportunity on Integrated Reporting Elements. Integrated Reporting as the dependent variable was measured by analyzing the annual reports of sample companies using the integrated reporting measurement index. The population in this study was manufacturing companies listed on the Indonesia Stock Exchange in 2017-2019. The sampling technique in this study used the purposive sampling, in order to obtain the sample of 106 companies. The data analysis method used the multiple linear regression method. The result of this test proved that International Activities and Industry Type did not have any effects on the Integrated Reporting Element, while Growth Opportunity had an effect on the Integrated Reporting Element.

Keywords: **Integrated Reporting, International Activities, Industry Type, Growth Opportunity**