

**PENGARUH STRUKTUR *CORPORATE GOVERNANCE* TERHADAP
TINGKAT KESELARASAN LAPORAN TAHUNAN DENGAN
*INTEGRATED REPORTING FRAMEWORK***

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ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris mengenai Pengaruh Struktur *Corporate Governance* Terhadap Tingkat Keselarasan Laporan Tahunan dengan *Integrated Reporting Framework*. Dalam penelitian ini terdapat 5 variabel independen yang diuji, yaitu Proporsi Komisaris Independen, Jumlah Dewan Direksi, Jumlah Komite Audit, Kepemilikan Manajerial dan Kepemilikan Institusional serta variabel dependen Tingkat Keselarasan Laporan Tahunan dengan *Integrated Reporting Framework*. Populasi dalam penelitian ini adalah perusahaan manufaktur yang termasuk dalam sektor Industri dasar dan Kimia serta sektor Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia periode 2016 – 2019. Teknik *sampling* yang digunakan adalah *purposive sampling*, sehingga dapat memperoleh sampel sebanyak 30 perusahaan. Penelitian ini dilakukan pada tahun 2016 – 2019, sehingga jumlah data dalam penelitian ini sebanyak 120 data. Metode analisis yang digunakan adalah regresi linier berganda dengan *software* SPSS versi 20. Hasil penelitian menunjukkan bahwa Jumlah Dewan Direksi berpengaruh signifikan terhadap Tingkat Keselarasan Laporan Tahunan dengan *Integrated Reporting Framework*. Sedangkan Proporsi Komisaris Independen, Jumlah Komite Audit, Kepemilikan Manajerial dan Kepemilikan Institusional tidak berpengaruh signifikan terhadap Tingkat Keselarasan Laporan Tahunan Dengan *Integrated Reporting Framework*.

Kata Kunci : Proporsi Komisaris Independen, Jumlah Dewan Direksi, Jumlah Komite Audit, Kepemilikan Manajerial, Kepemilikan Institusional dan Tingkat Keselarasan Laporan Tahunan dengan *Integrated Reporting Framework*.

**THE EFFECT OF CORPORATE GOVERNANCE STRUCTURE ON THE
LEVEL OF COMPATIBILITY OF ANNUAL REPORTS WITH THE
INTEGRATED REPORTING FRAMEWORK**

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ABSTRACT

The purpose of this study was to empirically find the effect of the corporate governance structure on the level of compatibility of the annual report with the integrated reporting framework. In this study, there were 5 independent variables tested, namely the proportion of independent commissioners, the number of the board of directors, the number of audit committees, managerial ownership and institutional ownership and the dependent variable the level of compatibility of the annual report with the integrated reporting framework. The population in this study was manufacturing companies that were included in the basic and chemical industry sectors as well as the consumer goods industry sector listed on the Indonesia Stock Exchange for the period of 2016 – 2019. The sampling technique used the purposive sampling, so as to obtain the sample of 30 companies. This research was conducted in 2016 – 2019, so the amount of data in this study was 120 data. The analytical method used the multiple linear regression with SPSS software version 20. The result showed that the number of the Board of Directors has a significant effect on the level of alignment of the Annual Report with the Integrated Reporting Framework. Meanwhile, the proportion of Independent Commissioners, Number of Audit Committees, Managerial Ownership and Institutional Ownership had no significant effect on the level of alignment of the Annual Report with the Integrated Reporting Framework.

Keywords: Proportion of Independent Commissioners, Number of Board of Directors, Number of Audit Committees, Managerial Ownership, Institutional Ownership and Level of Alignment of Annual Reports with the Integrated Reporting Framework