

## SUMMARY

Shanti, Doctoral Program in Accounting, Faculty of Economics dan Business, Universitas Airlangga, Surabaya, December, 2019, **Integrated Reporting: Study on the ASEAN Exchanges.**

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Integrated reporting that brings together financial and non-financial information (environmental, social, and governance) of the company into one single report is the latest evolution of corporate financial reporting that emerged since 2014. This study aims to examine the impact or effect of the implementation of integrated reporting on corporate governance, earnings quality, and agency costs, especially family companies in the mining industry listed on the ASEAN exchanges in the 2014-2017 period. This study examines whether family companies in the mining industry that integrate financial and non-financial reporting in their annual reporting have higher corporate governance, higher earnings quality, and lower agency costs.

Sampling of research based on the Orbis - Bureau van Dijk database using purposive sampling criteria resulted in 101 family companies in the mining industry listed on the ASEAN exchanges in the 2014-2017 period. Testing the hypothesis of this study using the Stata 14.2 statistical program.

The results of this study conclude that family companies in the mining industry that implement integrated reporting have higher corporate governance, higher earnings quality, and lower agency costs. The implementation of integrated reporting has a positive effect on corporate governance and earnings quality, as well as a negative effect on the company's agency costs. The results of this study also concluded that there are differences in the effect of the implementation of integrated reporting on corporate governance, earnings quality, and agency costs of companies between countries listed on the ASEAN exchanges. This study has limitations regarding the number of sample companies that have published integrated reporting as their annual reporting which is still small. Suggestions for future research when there are more companies are publishing integrated reporting as their annual reporting is able to focus on the quality of integrated reporting, for example, the extent of disclosure related to six capitals in integrated reporting.

Keywords: integrated reporting, corporate governance, earnings quality, agency costs, family companies, mining industry, ASEAN exchanges.

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