

**Pengaruh Corporate Governance Terhadap Penerapan Elemen
Laporan Terintegrasi Berdasarkan Jenis Industri**
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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *corporate governance* terhadap penerapan elemen *Integrated Reporting* yang terdapat dalam *annual report* dan *sustainability report*, ditinjau berdasarkan jenis industri perusahaan. Indikator *corporate governance* yang dipilih melibatkan tiga organ utama Pedoman GCG Indonesia tahun 2006 yang terdiri dari *board director size*, *proportion of independent commissioner*, *board gender diversity* dan *public ownership*. Berdasarkan klasifikasi industri JASICA, industri diklasifikasikan menjadi sembilan kelompok industri dan empat kelompok sektor. Sampel penelitian dipilih menggunakan teknik sampel jenuh dengan syarat perusahaan terdaftar dalam Bursa Efek Indonesia dan menerbitkan *sustainability reporting* periode 2015 – 2017. Teknik analisis yang digunakan adalah *analysis of covariance* dibantu software SPSS. Hasil analisis menunjukkan bahwa secara umum *public ownership* merupakan variabel paling konsisten dengan pengaruh signifikan positif terhadap penerapan elemen *integrated reporting*, baik melalui regresi langsung, moderasi industri maupun moderasi sektor. Selain itu, melalui hasil analisis moderasi industri dan sektor, arah pengaruh dari mekanisme *corporate governance* terhadap *integrated reporting* dapat bervariasi menurut kategori industrinya. Misalnya, pada industri *agriculture* dan *consumer goods* pengaruh *corporate governance* terhadap *integrated reporting* bersifat positif, tetapi pada industri *chemical* bersifat negatif, sedangkan pada industri *mining* bersifat netral dengan pengaruh simultan yang rendah.

Kata Kunci: mekanisme corporate governance, integrated reporting, integrated reporting element, jenis industri dan jenis sektor.

**The Effect of Corporate Governance on the Implementation of
Integrated Reporting Elements by Industry Type**

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ABSTRACT

This study aims to determine the effect of corporate governance on the Integrated Reporting elements implementation contained on annual report and sustainability report, reviewed by company's industrial type. A selected corporate governance indicator involve the three main organs of Indonesian GCG Guidelines consisting of board director size, proportion of independent commissioner, board gender diversity and public ownership. Based on the JASICA industry classification, industries are classified into nine industry categories and four sector categories. The research sample was selected using a saturated sample technique under a requirements that the company are listed on the Indonesian Stock Exchange and had been publishing sustainability report for the 2015-2017 period. The analysis technique used was analysis of covariance assisted by SPSS software. The analysis results shows that in general, public ownership is the most consistent variable with a significant positive effect on the integrated reporting elements implementation both through, direct regression, industry moderation and sector moderation. In addition, the results from industry and sector moderation analysis, the nature of corporate governance mechanisms on integrated reporting effect's can vary across various industry categories. For example, in agriculture industry and consumer goods the influence of corporate governance on integrated reporting is positive, but in chemical industry is negative, while in the mining industry is neutral which has a low simultaneous effect.

Keywords: corporate governance mechanism, integrated reporting, integrated reporting element, industry type and sector type.