

ABSTRAK

Penelitian ini bertujuan memberikan bukti empiris pengaruh *stakeholder pressure* dan *country determinant* terhadap *integrated reporting quality*. Penelitian ini menggunakan 942 *integrated reporting* perusahaan di Asia dan Eropa pada tahun 2016-2019. Analisis statistik menggunakan regresi linear dengan STATA 14.0. Hasil penelitian ini mengkonfirmasi *stakeholder theory* dengan menunjukkan bagaimana peningkatan *integrated reporting quality* dipengaruhi oleh *stakeholder pressure*. Hasil penelitian menunjukkan bahwa *pressure* yang berasal dari *customer, environmental, shareholder, government* dan *assurance* menentukan *integrated reporting quality*. Sedangkan hasil penelitian ini tidak dapat mengkonfirmasi *institutional theory*, hal ini disebabkan kepatuhan aturan dari negara tempat beroperasi perusahaan tidak dapat meningkatkan *integrated reporting quality*. Hasil penelitian ini menunjukkan bahwa *corruption preception index* dan *investor protection* tidak berpengaruh terhadap *integrated reporting quality*. Penelitian ini memberikan pemahaman bahwa *integrated reporting quality* bukan hanya kepatuhan pada kerangka kerja, melainkan mengubah pola pikir bahwa informasi disajikan sebagai kontribusi kepada stakeholder dan komitmen perusahaan memperhatikan isu keberlanjutan perusahaan.

Kata Kunci: *country determinant, institutional theory, integrated reporting quality, stakeholder pressure, stakeholder theory*

ABSTRACT

This study aims to provide empirical evidence of the influence of stakeholder pressure and country determinant on integrated reporting quality. This study uses 942 integrated reporting companies in Asia and Europe in 2016-2019. Statistical analysis using linear regression with STATA 14.0. The results of this study confirm stakeholder theory by showing how increasing integrated reporting quality is influenced by stakeholder pressure. The results of the study indicate that pressure from customers, environment, shareholders, government, and assurance determines integrated reporting quality. While the results of this study cannot confirm the institutional theory, this is because compliance with the rules of the country where the company operates cannot improve integrated reporting quality. The results of this study indicate that the corruption perception index and investor protection have no effect on integrated reporting quality. This study provides an understanding that integrated reporting quality is not only in compliance with the framework, but also changes the mindset that information is presented as a contribution to stakeholders and the company's commitment to pay attention to the issue of corporate sustainability.

Keywords: country determinant, institutional theory, integrated reporting quality, stakeholder pressure, stakeholder theory