

**PENGARUH MEKANISME *CORPORATE GOVERNANCE*, TEKANAN
STAKEHOLDER, *INTELLECTUAL CAPITAL*, DAN UKURAN
PERUSAHAAN TERHADAP PRAKTIK *INTEGRATED REPORTING*
(Studi Empiris pada Perusahaan Sub Sektor Perbankan yang Terdaftar
di Bursa Efek Indonesia Periode 2018 – 2022)**

ABSTRAK

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Penelitian ini bertujuan untuk mengetahui pengaruh mekanisme *corporate governance*, tekanan stakeholder, *intellectual capital*, dan ukuran perusahaan terhadap praktik *integrated reporting*. Penelitian ini menggunakan pendekatan kuantitatif. Populasi dalam penelitian ini adalah perusahaan perbankan yang terdaftar di BEI periode 2018-2022. Penentuan kriteria sampel menggunakan metode *purposive sampling*. Berdasarkan kriteria yang telah ditentukan, sampel yang diperoleh adalah sebanyak 12 perusahaan. Data yang digunakan adalah data sekunder berupa *annual report* dan *sustainability report* di BEI. Teknik analisis data yang digunakan adalah analisis statistik deskriptif, uji asumsi klasik dan uji hipotesis menggunakan program SPSS versi 22. Hasil penelitian ini menunjukkan bahwa *corporate governance* secara parsial berpengaruh positif signifikan terhadap *integrated reporting*, sedangkan tekanan stakeholder, *intellectual capital*, dan ukuran perusahaan secara parsial berpengaruh negatif terhadap *integrated reporting*.

Kata kunci : *Corporate Governance*, Tekanan Stakeholder, *Intellectual Capital*, Ukuran Perusahaan, *Integrated Reporting*

***THE INFLUENCE OF CORPORATE GOVERNANCE MECHANISMS,
STAKEHOLDER PRESSURE, INTELLECTUAL CAPITAL, AND COMPANY
SIZE ON INTEGRATED REPORTING PRACTICES
(Empirical Study On Banking Sub Sector Companies Listed On The Idx For
The 2018-2023 Period)***

ABSTRACT

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This research aims to determine the influence of corporate governance mechanisms, stakeholder pressure, intellectual capital, and company size on integrated reporting practices. This study uses a quantitative approach. The population in this research are banking companies registered on the IDX for the 2018-2022 period. Determination of sample criteria using the purposive sampling method. Based on predetermined criteria, the samples obtained were 12 companies. The data used is secondary data in the form of annual reports and sustainability reports on the IDX. The data analysis technique used is descriptive statistical analysis, classical assumption testing and hypothesis testing using the SPSS version 22 program. The results of this research show that corporate governance partially has a significant positive effect on integrated reporting, while stakeholder pressure, intellectual capital and company size partially negative effect on integrated reporting.

Keywords :Corporate Governance, Stakeholder Pressure, Intellectual Capital, Company Size, Integrated Reporting