

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menemukan bukti secara empiris terkait pengaruh dewan direksi, komisaris independen, komite audit, kepemilikan institusional, dan kepemilikan manajerial terhadap *integrated reporting*. Sumber data yang digunakan adalah sekunder yang mana diperoleh dari *annual report* perusahaan. Populasi penelitian ini meliputi perusahaan sektor *consumer cyclicals* yang terdaftar di Bursa Efek Indonesia tahun 2021 – 2023. Pengambilan sampel penelitian ini menggunakan *purposive sampling* dengan kriteria perusahaan sektor *consumer cyclicals* yang menerbitkan *annual report* tahun 2021 – 2023. Alat analisis yang digunakan dalam penelitian ini adalah analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa dewan direksi, komisaris independen, dan kepemilikan manajerial tidak berpengaruh terhadap *integrated reporting*, sedangkan komite audit dan kepemilikan institusional berpengaruh terhadap *integrated reporting* pada perusahaan *consumer cyclicals* yang terdaftar di Bursa Efek Indonesia tahun 2021 – 2023.

Kata Kunci: Dewan Direksi, Komisaris Independen, Komite Audit, Kepemilikan Institusional, Kepemilikan Manajerial, *Integrated Reporting*, *Consumer Cyclicals*.

ABSTRACT

This research aims to test and find evidence empirically the effect of the board of directors, independent commissioners, audit committee, institutional ownership, and managerial ownership on integrated reporting. The data source used is secondary which is obtained from the company's annual report. The population of this study includes companies in the consumer cyclicals sector listed on the Indonesia Stock Exchange from 2021 to 2023. The sampling of this study used purposive sampling with the criteria that companies in the consumer cyclicals sector published annual reports from 2021 to 2023. The analytical tool used in this research is multiple linear regression analysis. The results showed that the board of directors, independent commissioners, and managerial ownership had no effect on integrated reporting, while the audit committee and institutional ownership had an effect on integrated reporting in consumer cyclicals companies listed on the Indonesia Stock Exchange from 2021 to 2023.

Keywords: *Board of Directors, Independent Commissioners, Audit Committee, Institutional Ownership, Managerial Ownership, Integrated Reporting, Consumer Cyclicals.*