

***THE EFFECT OF MANAGERIAL OWNERSHIP, COMPANY SIZE, AND
LEVERAGE ON INTEGRATED REPORTING
(Study On Property, Real Estate and Building Construction Companies Listed
On The IDX for The Period 2017-2019)***

By

Ni Kadek Anggun Kharisma Dewi, NIM 1717051276

Bachelor of Accounting Study Program

Department of Economics and Accounting

ABSTRACT

This study aims to examine the effect of managerial ownership, company size and leverage on integrated reporting in property, real estate and building construction companies listed on the Indonesia Stock Exchange for period 2017-2019. This type of research is a quantitative research with purposive sampling technique. the source of data in this study is secondary data with the method of collecting documentation data from the company's annual financial reports and annual report which are accessed through the official website of www.idx.co.id. Data analysis techniques in this study used descriptive statistical tests, classical assumption tests which included normality test, multicollinearity test, heteroscedasticity test and autocorrelation test, as well as hypothesis testing which included multiple linear regression analysis, determination coefficient test (R^2) and partial test (t), with the help of the IBM SPSS 24 program. The results of the study show that managerial ownership and company size has a positive effect on integrated reporting, while leverage has no effect on integrated reporting.

Keyword: *managerial ownership, company size, leverage, integrated reporting*

**PENGARUH KEPEMILIKAN MANAJERIAL, UKURAN PERUSAHAAN,
DAN *LEVERAGE* TERHADAP *INTEGRATED REPORTING*
(Studi Pada Perusahaan *Property, Real Estate and Building Construction*
yang Terdaftar di BEI Periode 2017-2019)**

Oleh

Ni Kadek Anggun Kharisma Dewi, NIM 1717051276

Program Studi S1 Akuntansi

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kepemilikan manajerial, ukuran perusahaan, dan *leverage* terhadap *integrated reporting* pada perusahaan *property, real estate and building construction* yang terdaftar di BEI periode 2017-2019. Jenis penelitian ini adalah penelitian kuantitatif dengan teknik pengambilan sampel menggunakan metode *purposive sampling*. Data yang digunakan dalam penelitian ini adalah data sekunder dengan metode pengumpulan data dokumentasi yaitu laporan keuangan tahunan perusahaan dan *annual report* yang diakses melalui website resmi yaitu www.idx.co.id. Teknik analisis data pada penelitian ini menggunakan uji statistik deskriptif, uji asumsi klasik yang meliputi uji normalitas, uji multikolinearitas, uji heteroskedastisitas dan uji autokolerasi, serta uji hipotesis yang meliputi analisis regresi linear berganda, uji koefisien determinasi (R^2) dan uji t dengan bantuan program IBM SPSS 24. Dari hasil penelitian ini menunjukkan bahwa kepemilikan manajerial dan ukuran perusahaan berpengaruh positif terhadap *integrated reporting*, sedangkan *leverage* tidak berpengaruh terhadap *integrated reporting*.

Kata kunci: kepemilikan manajerial, ukuran perusahaan, *leverage*, *integrated reporting*