

ABSTRACT

Integrated Reporting is a report that contains financial and non-financial information for the organization with the aim of being a short communication tool for organizational performance in the context of the external environment and leads to the creation and preservation of value (value) in the short, medium and long term. This study aims to examine whether the age of listing, company performance, and shareholder pressure can influence companies in reporting information according to Integrated Reporting content. This research is modified because it uses existing theory by including new variables as research variables.

This study uses company data from the basic material sector listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period. The purposive sampling technique resulted in a total of 63 companies in the basic material sector which were used as the object of this study.

The results in this study indicate that the listing age, company performance, and shareholder pressure simultaneously have a significant effect on Integrated Reporting. Partially, the age of listing and shareholder pressure have a positive effect on Integrated Reporting. While the company's performance has no effect on Integrated Reporting.

Keywords: listing age, corporate performance, shareholder pressure, integrated reporting