

INTEGRATED REPORTING

An Approach from Annual Report Lag of Non Financial Report at Indonesia Stock Exchange

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Abstract

Purpose - This study aimed to examine the effects of an integrated reporting that includes financial and non-financial reports on company value. The lack of integrated reporting in real form of reports in Indonesian stock exchange in Indonesia makes the disclosure of financial statements and non-financial reports were used in explaining the phenomenon. This study provided an insight into explaining the importance of integrated reporting as a format of financial statements in two separate reports.

Design / Methodology - The research was conducted by using variable of firm value on the date of publication of non annual report. Integrated reporting is represented in four variables : non-financial performance (CSR and GCG disclosure) used as independent variable and financial performance ROA and annual-financial report lag as moderating variable.

Result - The results of the study found that the non financial information GCG had significant effect on firm value but CSR was not significant. Interaction of ROA and GCG also had a significant effect on firm value, while interaction of ROA and CSR was not significant. However, annual report lag had no significant effect on moderating CSR and GCG on firm value.

Implications and Limitations of the Research - This paper provides insights for academics, regulators and organizations regarding the issues and aspects of integrated reporting needed for further development and needs strong evidence to help inform policy and practice improvements. The limitation is that it refers to a limited sample.

Keywords: *Non-financial information, financial information, abnormal return*

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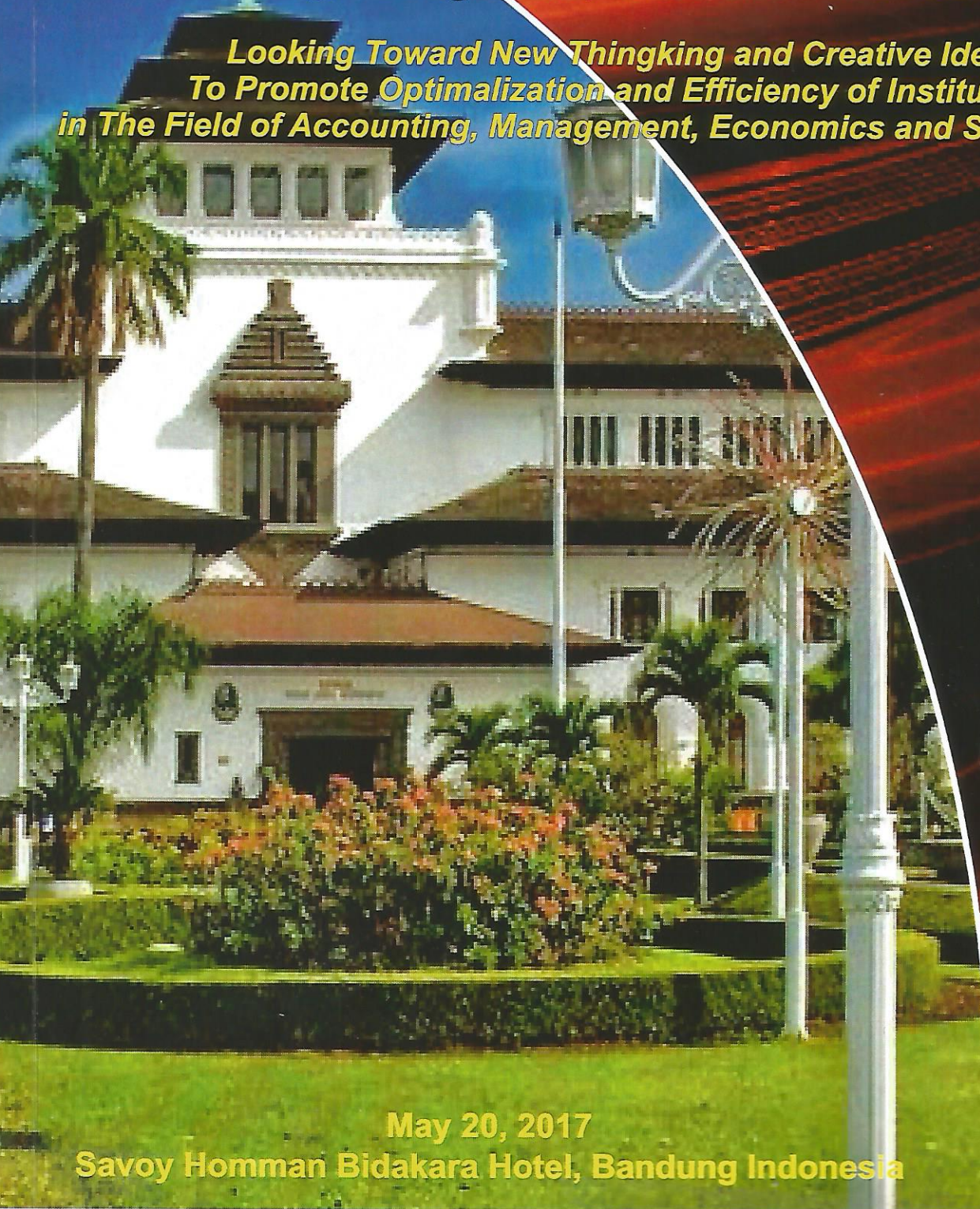
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