

ABSTRACT

This research examines company performance contains of financial, operating, and market and its impact on integrated reporting. The primary objective of this study is to investigate the effect of company performance: financial, operating, and market on integrated reporting in ASEAN Manufacturing Companies as listed on ASEAN Exchanges.

Sample are chosen using the stratified sampling method. Data were gathered by performing a literature review and document study through annual report and integrated report as published in each manufacturing companies as listed in the ASEAN Exchanges for the period 2017 until 2020 with the total sample of this research are 356 companies. SPSS version 25 is used to analyze the data.

Logistic regression analysis is used in this research for hypotheses testing. The variables included the independent variable, Integrated Reporting (X) as the independent variable, company performance (Y) that proxied through financial performance (ROA), operating performance (ROE) and market performance (Tobin's Q), and the control variable, firm size, leverage, cashflow, and sales growth (Z).

The findings show that, manufacturing companies in ASEAN Stock Exchange, company performance: financial, operating, and market have a significant impact on integrated reporting.

Keywords: Integrated Reporting, Company Performance, Financial, Operating, Market.