

ABSTRACT

This study is a qualitative research conducted to analyze PT United Tractors Tbk Integrated Reports. The purpose of this study is to understand and analyze the evolution of financial reporting practices especially integrated reporting PT United Tractors Tbk whether it complies with the standards of IIRC and how companies disclose the required elements in the integrated reporting. In addition, this study aims to understand and analyze the company reasons to use the integrated reporting in the annual report.

This study uses a semiotic analysis of the integrated report PT United Tractors Tbk . It uses semiotic approach to analyze the annual report. The data used is annual report of PT United Tractors Tbk in 2008 ,2009, and 2010. The data obtained by downloading it from official website.

The results showed that the company doing the evolution of financial reporting using the integrated reporting format along with the principles and elements contained in the integrated reporting standards IIRC about integrated reporting. PT United Tractors Tbk reveales elemen of integrated reporting in the statement of board commissioner, board director, and management analysis. The company uses integrated reporting to gain legitimacy from stakeholders. This study also gives an information that PT United Tractors Tbk do the evolutionary process in their annual report.

Keywords : evolution, integrated reporting, annual report, semiotic