

ABSTRACT

This study aims to analyze the disclosure of integrated reporting and its implications for investor reactions. The population in this study are property, real estate and building construction sector companies listed on the Indonesia Stock Exchange in 2017-2019. The number of samples obtained is 123 with the sampling technique using the purposive sampling method.

The method used in this research is descriptive quantitative using annual reports of property, real estate and building construction companies listed on the Indonesia Stock Exchange. The analytical method used is path analysis with intervening variables using the AMOS 24 application.

The results of this study indicate that profitability (X1) and stakeholder pressure (X3) have a positive and insignificant effect on integrated reporting, while company size (X2) has a positive and significant effect on integrated reporting. In addition, profitability (X1) has a positive and insignificant effect on investor reactions (Y); company size (X2) and stakeholder pressure (X3) have a negative and insignificant effect on investor reactions (Y); while integrated reporting has a positive and insignificant effect on investor reactions (Y).

Keywords: Integrated Reporting, Profitability, Company Size, Stakeholder Pressure, Investor Reactions.