



Corporate Governance and Integrated Reporting: A Systematic Review of Empirical Evidence in Business Contexts

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Received : September 18, 2025

Accepted : October 28, 2025

Published : January 31, 2026

Citation: Hidayat, W.N., & Yusnaini, Y., (2026). The Influence of Greenwashing and Consumer Trust on Green Skincare Repurchase Intention through Green Brand Image among Gen Z in West Sumatra. *Ijomata International Journal of Management*, 7(1), 120-134.

<https://doi.org/10.61194/ijjm.v7i1.1873>

ABSTRACT: This study investigates how corporate governance (CG) mechanisms influence the quality of integrated reporting (IR) by conducting a systematic review of 23 empirical articles published between 2020 and 2025, sourced from Sinta 4-accredited or Scopus Q4-indexed journals. The articles were selected using predefined inclusion criteria and analyzed thematically. The findings show that governance factors such as board independence, audit committee activity, board size, gender diversity, audit quality, and executive compensation play a significant role in enhancing IR quality. In Indonesia and other regions such as Asia, Europe, and South Africa, the influence of CG on IR is evident, although variations exist due to sectoral and methodological differences. Most studies are grounded in agency theory, with support from stakeholder and legitimacy theories. The review highlights that robust governance practices are consistently associated with high-quality integrated reporting, offering actionable insights for regulators, policymakers, and organizations aiming to strengthen CG frameworks and reporting practices.

Keywords: Agency Theory, Corporate Governance, Integrated Reporting, Systematic Literature Review



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INTRODUCTION

In the era of globalization, the demand for business accountability and transparency continues to rise, alongside the growing importance of comprehensive information disclosure. Integrated Reporting (IR) has emerged as a reporting model that combines financial and non-financial data such as environmental, social, and governance (ESG) metrics to provide a holistic view of an organization's long-term value creation (Council, 2013). This approach reflects a shift in stakeholder expectations toward sustainable business practices that go beyond traditional financial performance.

The International Integrated Reporting Council (IIRC) introduced the IR framework in 2013, which has since been adopted by many large corporations, particularly in Europe, Australia, and South Africa. In Europe, for instance, the Non-Financial Reporting Directive (NFRD) requires companies to disclose non-financial information, reinforcing IR principles. Similarly, South Africa's King III Report emphasized integrated thinking in corporate governance. However, in Asia including Indonesia the adoption of IR remains limited, highlighting a need for broader

awareness and implementation. IR not only presents a company's financial outcomes but also integrates sustainability, governance, and social dimensions to convey the organization's overall value ([Adams, 2015](#)).

IR aims to explain how an entity's strategy, governance, performance, and prospects contribute to value creation over time. It supports better decision-making and stakeholder communication by encouraging a long-term, strategic perspective ([Council, 2013](#)). As such, IR is not merely a reporting tool but a strategic framework that reflects the quality of corporate governance and internal management processes.

Corporate Governance (CG), defined as the system by which companies are directed and controlled, plays a critical role in ensuring the reliability, transparency, and accountability of corporate disclosures. Effective governance mechanisms such as independent boards, active audit committees, and clear ownership structures help build investor trust, uphold market integrity, and foster sustainable corporate behavior.

The relationship between Corporate Governance (CG) and Integrated Reporting (IR) is gaining growing attention in both academic and policy discourse, particularly within the broader context of accounting, ESG disclosure, and corporate transparency. As strong governance mechanisms are increasingly recognized as key drivers of high-quality IR, this topic holds significant interdisciplinary relevance for contemporary business, regulatory frameworks, and sustainability reporting practices. For example, board independence and audit committee effectiveness contribute to more accurate and balanced reporting, particularly in disclosing non-financial information. Empirical studies support this connection, indicating that CG characteristics such as board size, composition, and ownership structure significantly influence the extent and quality of IR disclosures ([Zhao et al., 2019](#)).

If good CG practices can produce much better quality information, then IR is likely to become a tool to convey more comprehensive and more relevant information to stakeholders ([Franczak, 2019](#)). In addition, effective corporate governance practices promote the adoption of more sustainable and socially responsible business strategies, which are thoroughly reflected in integrated reports, providing clear evidence of the company's dedication to sustainability and value for stakeholders ([Rezeky et al., 2024](#)).

This study adopts a Systematic Literature Review (SLR) to rigorously analyze the relationship between Corporate Governance (CG) mechanisms and Integrated Reporting (IR). The SLR method offers the advantage of providing a structured and comprehensive mapping of the literature, enabling the identification of research gaps and the formulation of recommendations for future studies ([Tranfield et al., 2003](#)). In line with the directive of using transparent and replicable procedures in SLR research ([Aulia & Julian, 2024](#)), this review incorporates clearly defined inclusion and exclusion criteria, and applies a quality appraisal process to assess the methodological rigor and relevance of the selected studies. Specifically, studies were evaluated using relevance scoring and bias risk assessment to ensure the validity of synthesized findings.

The review is also theoretically informed, drawing on agency theory, stakeholder theory, and legitimacy theory. These perspectives help explain how different CG elements such as board

independence, audit committee effectiveness, and ownership structure are expected to influence IR outcomes. For instance, agency theory suggests that independent governance structures reduce information asymmetry, stakeholder theory highlights the role of transparent reporting in meeting diverse stakeholder expectations, and legitimacy theory supports the use of IR as a strategic tool for organizational accountability. By aligning CG mechanisms with these theoretical lenses, the study enhances the interpretive depth of the findings and provides a more coherent analytical framework.

This study will assist policymakers, regulators, and businesses in designing CG policies that can support IR implementation more broadly and efficiently. This study can provide a framework for financial regulatory authorities, stock exchanges, and corporate entities across the globe to enhance reporting quality, with an emphasis on achieving remarkable results in the near term while also building lasting value for the future.

With all things considered, the evidence suggests that a systematic analysis of the correlation between both factors (CG and IR) is essential:

- a. Increased attention on IR as a comprehensive and strategically valuable disclosure tool;
- b. the critical role of CG in supporting transparency, accountability, and sustainable decision-making; and
- c. that an in-depth synthesis of the literature is required to address discrepancies.

In addition to the theoretical benefits of enhancing academic comprehension of the connection, exploring the dynamic relationship between corporate governance (CG) and integrated reporting (IR) can reveal fascinating insights into how organizations operate and communicate their value. The practical implications of this research may help inform improvements in reporting practices and corporate governance, particularly in response to the evolving challenges of the digital era.

METHOD

This study employs a Systematic Literature Review (SLR) to investigate the impact of Corporate Governance (CG) implementation on Integrated Reporting (IR). This method aims to identify, evaluate, and synthesize relevant scientific articles or literature in a systematic, transparent, and replicable manner.

This study follows the Systematic Literature Review (SLR) method, which includes the following steps: (1) identifying research questions, (2) defining inclusion and exclusion criteria, (3) selecting relevant databases, (4) conducting literature search using keywords, (5) screening and evaluating articles, and (6) synthesizing findings. This study's primary goal is to examine the potential effects of CG implementation on IR implementation. Thus, this research has several questions that will be discussed later, these questions are formulated as follows:

- RQ1: How do CG elements influence IR implementation?
- RQ2: What are the CG elements most frequently used in IR-related studies?
- RQ3: What are the CG elements that most often influence IR implementation?

The article search process was conducted by implementing a structured search strategy using predefined keywords across selected academic databases to identify, evaluate, and analyze literature relevant to the relationship between Corporate Governance (CG) and Integrated Reporting (IR). At this stage, the researcher conducted an article search with the Publish or Perish (PoP) *software* with several keywords to find articles with relevant studies. Researchers used several keywords to get suitable articles, such as "Corporate Governance", "governance", "Integrated Reporting", and "Corporate Governance on Integrated Reporting". The search was conducted through the database of Google Scholar database.

The inclusion criteria (IC) used in this study are:

- IC₁: Articles that discuss the effect of CG on IR.
- IC₂: Articles published in the period 2020 to 2025.
- IC₃: Articles are available in Indonesian and English.
- IC₄: Articles can be accessed in *full text*.
- IC₅: At least Sinta 4 or Scopus-Q4 accredited articles.

At this stage, selection of articles or literature is executed by adhering to the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) guidelines flowchart, including identification, screening, eligibility, and inclusion criteria (Haddaway et al., 2022a)(Haddaway et al., 2022b). Through the analytical approach, the following information was manually gathered: the kind of paper, author name, title, year of publication, nation of study, object of research, theory employed, research variables, research methods, and research findings about the influence of CG on IR. A more detailed explanation of the selection of articles that fit the criteria for SLR can be observed via the PRISMA diagram illustrated in Figure 1.

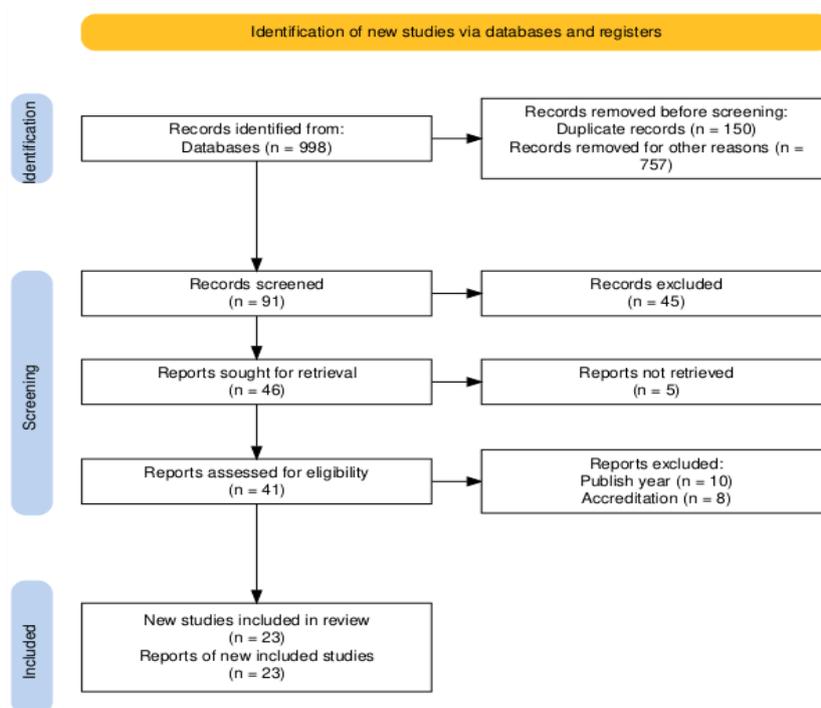


Figure 1. PRISMA flowchart

Data has been collected through Publish or Perish (PoP) *software* using Google Scholar and Scopus as data sources. A total of 998 articles were obtained that could be identified according to the keywords that had been used. Based on the selection that has been made, 23 articles are obtained that discuss CG on IR with a range of years 2020-2025 with a minimum accreditation of Sinta 4 or Scopus-Q4.

RESULT AND DISCUSSION

A total of 23 articles were selected based on the predefined inclusion and exclusion criteria. The synthesis of findings is presented in Table 1, which categorizes studies by geographical scope and highlights the relationship between Corporate Governance (CG) mechanisms and Integrated Reporting (IR). The symbols used in the table represent the following:

- (+): Positive and significant relationship between the CG factor and IR
- (-): Negative or insignificant relationship
- (±): Mixed or context-dependent results

Table 1. Summary of Literature Review Results on CG and IR

Country/Continent	Researcher	Results
Asia	(Machmuddah et al., 2024a)(Machmuddah et al., 2024b)	+
Bangladesh	(Machmuddah et al., 2024b)	+/-
Europe	(Chouaibi et al., 2022a; Velte, 2022a)	+
Indonesia	(Arinta & Ashari, 2022a; Mawardani & Harymawan, 2021a; Tambunan et al., 2022a; Utami et al., 2022a; Yulyan et al., 2021a)	+
Indonesia	(Afifah et al., 2022a; Febriansyah, 2022a; Isnurhadi et al., 2020a; Lasdi & Oematan, 2022a; Mandalika et al., 2020a; Murdianingsih et al., 2022a; Yanto et al., 2024a)	+/-
Malaysia	(Hamad et al., 2020a; Safri et al., 2023a)	+
France	(Hichri, 2022a)	+
South Africa	(Ahmed, 2023a; Appiagyeyi et al., 2023a)	+
Sri Lanka	(Cooray et al., 2020a)	+
Thailand	(Chanatup et al., 2020a)	+

Based on table 1, A total of 23 articles met the inclusion and exclusion criteria, with their findings synthesized in Table 1 according to geographical scope and the relationship between Corporate Governance (CG) mechanisms and Integrated Reporting (IR). The results are denoted using three symbols for clarity: “+” indicates a positive and significant relationship between the CG factor and IR, “-” signifies a negative or insignificant relationship, and “±” reflects mixed or context-dependent results. The majority of studies across Asia, Europe, and Africa report a positive and significant association, particularly in countries such as Indonesia, Malaysia, France, South Africa, Sri Lanka, and Thailand. Several studies in Bangladesh and Indonesia, however, show mixed findings, suggesting that contextual or methodological differences may influence the results. These variations imply that the effectiveness of CG in enhancing IR may depend on specific national or

organizational contexts. Overall, the evidence indicates a generally strong link between CG mechanisms and IR adoption, with some exceptions that warrant further investigation.

Table 2. Journal Index

Journal Source	Number of Articles	Percentage
Scopus-Q1	6	26,08%
Scopus-Q2	4	17,40%
Scopus-Q3	2	8,7%
Scopus-Q4	1	4,35%
Sinta 2	3	13,04%
Sinta 3	4	17,40%
Sinta 4	3	13,04%
Total	23	100%

The data in Table 2 shows that most of the reviewed articles are indexed in Scopus, particularly in Q1 (26.08%), followed by Q2 and Sinta 3, each accounting for 17.40%. The smallest representation comes from Scopus Q4, with only 4.35% of the articles. Overall, the distribution indicates a predominance of high-quality international journals, with a balanced contribution from nationally accredited journals in the Sinta index.

Impact of Corporate Governance Mechanisms on Integrated Reporting In Indonesia Islamic Bank

According to the tenets of agency theory, factors on Islamic corporate governance (ICG) components in Indonesian Islamic banks, such as the percentage of independent commissioners, the frequency of board meetings, and the credentials of the audit committee, have a favorable impact on IR transparency. However, there is a variable that does not have a significant effect, namely the number of Sharia supervisory board members, which may be due to their focus on Sharia aspects only. Overall, the ICG factors improved IR quality by 78.4% ([Arinta & Ashari, 2022b](#)).

Company listed on IDX

In firms registered on the IDX, various research results show that the elements of CG have varying influence on IR disclosure. In one study only one CG element such as the risk management committee has a positive influence on IR disclosure, while other elements such as board size, board independence, audit committee, institutional ownership and managerial ownership do not influence IR disclosure, this is supported by stakeholder theory which emphasizes how important transparency is for stakeholders ([Yanto et al., 2024b](#)). According to a different study, the only factor that has a favorable impact on the level of internal reporting disclosure is the frequency of audit committee meetings. On the other hand, the degree of internal reporting transparency is not greatly impacted by other aspects of corporate governance, such as the percentage of independent commissioners, audit committee experience, institutional ownership, and foreign ownership. This

result is consistent with agency theory, which emphasizes how crucial it is to match management's and shareholders' interests ([Mandalika et al., 2020b](#)). Moreover, additional studies back up the idea that corporate governance raises the quality of integrated reporting, highlighting elements like the board's size, diversity within the board, independence of the board, duality of the CEO, concentration of ownership, presence of major shareholders, and the audit committee's size. This aligns with the principles of agency theory ([Tambunan et al., 2022b](#)).

Certain researchers analyze businesses listed on the IDX, but with a more targeted approach that focuses on particular sectors and indices, such as:

1) LQ45 Index

The findings from research conducted on LQ45 companies listed on the IDX indicate varied outcomes. Notably, board size demonstrates a positive and significant impact on IR disclosure. In contrast, factors such as the presence of independent board members, the inclusion of women on the board, and the type of auditor do not show a significant effect. These results are interpreted through the lens of agency theory and stakeholder theory ([Afifah et al., 2022b](#)). Another article indicates that employee compensation significantly positively affects IR disclosure, whereas ownership concentration, the proportion of independent commissioners, the frequency of audit committee meetings, and gender diversity do not have an impact on LQ45 non-bank companies in Indonesia. This research is grounded in stakeholder theory and liberal feminism theory ([Febriansyah, 2022b](#)). This aligns with other studies indicating that only employee compensation has a significant positive impact. On the other hand, variables like ownership concentration, the company's effective tax rate, the existence of independent board members, how often the audit committee meets, and the level of gender diversity seem to have little to no significant impact. These findings are interpreted through the lens of stakeholder theory and legitimacy theory ([Isnurhadi et al., 2020b](#)).

2) Manufacturing sector

Based on the articles found, it is revealed that only one CG element has a significant positive effect on IR, namely independent commissioners ([Lasdi & Oematan, 2022b](#)). This finding supports the role of independent commissioners in increasing transparency and disclosure, while too large an audit committee reduces the effectiveness of supervision, based on agency theory as the main theory.

3) Mining sector

A particular study revealed that among the corporate governance elements, only the audit committee demonstrated a positive influence on integrated reporting (IR), whereas independent commissioners showed no meaningful impact. However, firm size was identified as a moderating factor in the relationship between CG and IR. These insights are grounded in agency theory, legitimacy theory, and stakeholder theory ([Murdianingsih et al., 2022b](#)). A different study indicates that both the size of the board of commissioners and the presence of independent commissioners positively influence integrated reporting (IR). In contrast, other corporate governance aspects such as the audit committee and the frequency of meeting attendance do not exhibit a significant effect. This conclusion aligns with agency theory, which emphasizes oversight as a means to minimize information asymmetry ([Yulyan et al., 2021b](#)).

4) SOE

In state-owned companies, only certain CG elements encourage the implementation of IR, such as audit committee independence, gender diversity, and institutional ownership; board size and managerial ownership have no significant effect or no effect. The size of the board of directors has a negative influence on the implementation of IR. This may be due to the complexity of decision making, which is based on agency theory and legitimacy theory ([Utami et al., 2022b](#)).

5) Non-financial

Among non-financial companies listed on the IDX, a positive association has been observed between the number of independent board members and the total board size, with the extent of integrated reporting (IR) disclosures. On the contrary, gender diversity within the board and the use of Big-4 audit firms appear to have no notable influence. These findings are interpreted within the frameworks of legitimacy theory and agency theory ([Mawardani & Harymawan, 2021b](#)).

Several studies conducted in Indonesia consistently highlight certain corporate governance (CG) variables such as the percentage of independent commissioners, how frequently audit committees convene, the board's overall size, the existence of audit committees, and remuneration policies for employees. These elements align closely with agency theory, which emphasizes the importance of oversight mechanisms to reduce conflicts of interest between managers (agents) and owners (principals).

The audit committee's effectiveness and the ratio of independent commissioners are crucial for improving transparency and guaranteeing management accountability. A higher frequency of audit committee meetings can strengthen the oversight process, while an appropriately sized board enables better management control and more strategic decision-making. Additionally, suitable employee compensation helps align individual interests with organizational goals, thereby reducing agency costs. Consequently, the implementation of corporate governance (CG) elements can significantly improve the quality of investor relations (IR), aligning with the principles of agency theory.

Impact of Corporate Governance Mechanisms on Integrated Reporting Outside Indonesia

Asia

From the research that has been conducted, the research explains that CG has a positive influence on IR. This is supported by agency theory and institutional theory, which state that good CG implementation can increase transparency and reduce information asymmetry ([Machmuddah et al., 2024c](#)).

Europe

Research on European firms demonstrates that corporate governance (CG) components significantly affect the quality of integrated reporting (IR). Factors such as board independence, diversity among board members, and adherence to good corporate governance (GCG) practices

are positively linked to the quality of IR, with these relationships explained by stakeholder theory and agency theory ([Chouaibi et al., 2022b](#)). Other research shows that gender diversity on the board and executive compensation tied to sustainability goals have a positive influence on materiality disclosure quality (MDQ), while the establishment of a committee dedicated to sustainability shows no significant impact, supported by agency theory and upper echelons theory ([Velte, 2022b](#)).

South Africa

According to the findings from the two studies reviewed, one study indicates that corporate governance practices, particularly the number of board members, the independence of the board, and the independence of risk management committees, positively influence investor relations practices. Conversely, other factors, including board expertise, board activity, and the size and specialized knowledge of the audit committee, tend to have a negative impact. This observation is grounded in agency theory ([Ahmed, 2023b](#)). At the same time, a different study based on the same theory revealed that corporate governance factors like board effectiveness and the quality of external audits significantly influence the quality of integrated reporting in the leading 100 companies listed on the Johannesburg Stock Exchange (JSE) ([Appiagyei et al., 2023b](#)).

Bangladesh

A study conducted in Bangladesh, focusing on banking sector firms listed on the Dhaka Stock Exchange (DSE), reveals that certain corporate governance factors such as ownership by directors, foreign investors, the inclusion of female board members, and the quality of audits have a favorable effect on the forward-looking disclosures within Integrated Reporting (IR). In contrast, variables like institutional ownership and the size of the board tend to negatively affect these disclosures. This research is supported by frameworks from agency theory, legitimacy theory, and signaling theory ([Habib et al., 2025](#)).

Malaysia

Research conducted on Malaysian listed companies, using the Structural Equation Modeling (SEM) approach and regression analysis, shows that only board size has a significant positive effect on IR, based on agency theory ([Safri et al., 2023b](#)). Meanwhile, another study developed a conceptual framework that combines two theories, namely agency theory and stakeholder theory, and concluded that strong CG, supported by sustainability reporting, can increase IR adoption ([Hamad et al., 2020b](#)).

France

In companies listed in the SBF 120 index in France, research indicated that both cognitive diversity and the audit committee positively and significantly influence IR reporting; however, CEO duality and board size have a positive effect that is not statistically significant ([Hichri, 2022b](#)).

Sri Lanka

Studies on public companies in Sri Lanka suggest that corporate governance (CG) generally has little influence on the quality of interim reports (IR). Among the various CG components, only the board size and the presence of a risk management committee demonstrate a positive

association with IR quality. Meanwhile, factors such as board independence and gender diversity appear to have no meaningful impact. These findings are interpreted through the framework of agency theory ([Cooray et al., 2020b](#)).

Thailand

This study shows that in Thai stock market companies, the use of CG procedures with more emphasis on the stakeholder and shareholder side had a more positive impact on IR. Based on agency theory and stakeholders, this study concludes that shareholder GC mechanisms exert more influence than stakeholder-oriented CC mechanisms ([Chanatup et al., 2020b](#)).

Based on research outside Indonesia, some CG variables that affect IR quality include board size, board independence, board diversity, external audit quality, risk management committee, share ownership by directors and foreigners, and the link between management compensation and sustainability. The use of these factors in agency theory involves enhancing monitoring, clarifying decisions, and ensuring that management aligns with shareholders' objectives, all of which help to reduce the potential conflict of interest between managing agents and principals. Board size increases oversight through increased independence, while shareholder diversity, equity ownership, or sustainability-based compensation improves long-term goals, leading to higher levels of IR disclosure. Additionally, board size, independence from boards, transparency, etc., promote accountability among management.

CONCLUSION

This study concludes that Corporate Governance (CG) practices play a significant role in enhancing the quality and transparency of Integrated Reporting (IR), both in Indonesia and globally. Through a Systematic Literature Review of 23 peer-reviewed articles published between 2020 and 2025, the analysis reveals that while the influence of individual CG elements may vary across contexts, key mechanisms such as board independence, audit committee effectiveness, and board size consistently contribute to improved IR outcomes. The findings offer practical insights for regulators and business entities. Regulatory bodies, such as the Financial Services Authority (OJK) and the Indonesia Stock Exchange (IDX), are encouraged to develop governance policies that reinforce proven CG components linked to high-quality IR. Companies are likewise advised to prioritize strategic governance enhancements that foster transparency, accountability, and stakeholder trust.

This study is not without limitations. It is restricted to literature published in English between 2020 and 2025 and does not include empirical testing. Future research should conduct comparative or meta-analytical studies that explore the interaction between CG mechanisms and other variables such as ESG performance, firm value, or industry-specific dynamics. In sum, this research contributes to the growing body of knowledge on the intersection between Corporate Governance and Integrated Reporting, offering a synthesized foundation for both policy development and future academic inquiry.

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