

## **BAB 5**

### **SIMPULAN, KETERBATASAN, DAN SARAN**

#### **5.1. Simpulan**

Penelitian ini menunjukkan bahwa pelaporan terintegrasi berpengaruh positif signifikan terhadap pengungkapan modal intelektual sehingga memberikan bukti empiris bahwa dengan melakukan pelaporan terintegrasi, perusahaan lebih banyak mengungkapkan informasi terkait modal intelektual. Di sisi lain, variabel kontrol penelitian ini yaitu ukuran perusahaan dan *leverage* terbukti tidak berpengaruh terhadap pengungkapan modal intelektual, walaupun seringkali dipakai sebagai variabel kontrol penelitian di masa lalu mengenai pengaruh positifnya terhadap pengungkapan informasi non-keuangan. Pengungkapan informasi dalam laporan keuangan tidak cukup untuk memenuhi setiap harapan pengguna informasi sehingga penambahan informasi non-keuangan adalah penting untuk memberikan transparansi lebih besar pada perusahaan secara keseluruhan, serta agar organisasi dapat bertahan dalam jangka panjang. Pelaporan terintegrasi menggabungkan pengungkapan informasi keuangan dan pengungkapan informasi non-keuangan perusahaan, menyediakan representasi yang jelas tentang bagaimana perusahaan menggambarkan organisasinya, serta bagaimana hal tersebut menciptakan dan mempertahankan nilai. Pengungkapan modal intelektual merupakan suatu bentuk pengungkapan informasi non-keuangan berupa keseluruhan dari hal-hal yang diketahui setiap pihak dalam perusahaan bahwa hal-hal tersebut memberikan keunggulan kompetitif bagi perusahaan, dan merupakan bagian penting dari pelaporan terintegrasi karena mewakili setengah dari keseluruhan kapital pada pelaporan terintegrasi.

#### **5.2. Keterbatasan**

Keterbatasan dalam penelitian ini adalah sebagai berikut:

- a. Metode pengukuran variabel kontrol pada penelitian ini menghasilkan pengujian yang menunjukkan variabel kontrol tidak memiliki pengaruh

terhadap variabel dependen, bahwa *size* dan *leverage* tidak berpengaruh terhadap pengungkapan modal intelektual.

- b. Penggunaan instrumen (indeks) yang lain untuk pengukuran variabel dependen dan variabel independen dapat memungkinkan penelitian dengan hasil yang berbeda.

### **5.3. Saran**

Berdasarkan hasil penelitian serta keterbatasan penelitian, maka saran penelitian yang dapat diberikan adalah sebagai berikut:

- a. Penelitian selanjutnya dapat menggunakan pengukuran variabel *size* dan *leverage* dengan rumus perhitungan yang berbeda, sehingga memungkinkan hasil penelitian yang berbeda.
- b. Penelitian selanjutnya dapat mempertimbangkan penggunaan instrumen (indeks) yang lain untuk pengukuran variabel pelaporan terintegrasi dan variabel pengungkapan modal intelektual, sehingga memungkinkan hasil penelitian yang berbeda.

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