

Implementation of Integrated Reporting <IR> Within Regional Investment Information Systems and Achievement of Sustainable Development Goals (Evidence from Regional Government)

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ABSTRACT

The purpose of this research article is to assess how integrated thinking according to the integrated reporting <IR> is implemented into a regional investment information system (RIIS). To build insight in regional investment management in line with changes in the investment climate due to top-down pressure to meet sustainable development goals (SDGs). Design/methodology/approach: We conducted research for regional governments in Indonesia that have implemented RIIS. With used data of 115 respondents from elements of regional government, academics, business entities, NGOs of social and environmental care organizations. The measurement uses a nominal scale with a chi-square test for goodness of fit. Findings: The measurement results show the frequency of observation (OF) with a value of 52.5504. Then for the expected frequency (EF) with degrees of freedom (6-1) (6-1) and a significance level of 0.05, the chi-square table shows a value of 37.65. Based on the measurement results which $OF > EF$, this result indicated for being of corresponding between integrated thinking that fits with <IR> in RIIS. The level of <IR> relationship in RIIS in achieving SDGs information communication has a Pearson correlation coefficient of 0.2894, as a low relationship. Originality: This research article contributes to the growing debate on the merits of <IR> as a voluntary reporting initiative including for the local government sector, which has been adopted by other <IR> organizations as a mandatory initiative as a contemporary reporting system. Practical implications: Becoming an early adopter of local government <IR> reporting practices into RIIS implementation, as a fundamental way with regional strategic wisdom to achieve the SDGs in a global context.

Keywords: integrated thinking, integrated reporting, regional investment information system, sustainable development goals