

ABSTRACT

Integrated reporting is a form of report that explains how the organization's internal communication with the external environment and specific details of existing capital in an effort to create added value for businesses that operate in the short, medium and long term. Integrated reporting is expected to help develop the company's mission to all stakeholders. As a result, the company's performance improves with input from stakeholders. Integrated reporting is important as a communication and leadership tool for businesses, with the aim of combining financial and non-financial information to improve company performance.

This study aims to analyze several factors that can affect integrated reporting simultaneously and partially in mining sector companies listed on the Indonesia Stock Exchange in 2016-2020. These factors include gender diversity, audit committee, and company size.

The phenomenon in this study uses a quantitative approach method. The population in this study uses 44 mining sector companies listed on the Indonesia Stock Exchange for the 2016-2020 period. The sample selection used a purposive sampling technique and obtained a sample of 12 with a total sample of 60 data.

The analysis technique used is multiple linear regression with the help of IBM SPSS ver.25 software. The data studied is in the form of secondary data and the data collection techniques used are in the form of literature and documentation studies. The results of this study indicate that gender diversity, audit committee, and company size simultaneously have a significant effect on integrated reporting. Partially only gender diversity has a significant positive effect on integrated reporting, while the audit committee and company size have no effect on integrated reporting.

The results of this study are expected to add to the company's insight in developing knowledge and improving integrated reporting. In addition, this research can be used as a direction in supporting the realization of an integrated company.

Keywords: *gender diversity, integrated reporting, audit committee, company size*