

ABSTRACT

Disclosure of non-financial information is one of the important topics in the world of corporate reporting in the last decade. One of the early forms of disclosing non-financial information, for example, is that many companies have reported sustainability reports that are integrated into annual reports or separately. In the latest report disclosure in Indonesia is still voluntary. One of the reporting frameworks that has been widely implemented in Indonesia is the GRI standard and the newest framework that is becoming a global trend is Integrated Reporting. In this application, GRI has approached the elements of IR, although it has not yet arrived at the basic concept of IR, namely by communicating how an organization effectively creates value in a unique way through its strategy.

The purpose of this research is to question whether and to what extent Indonesian company reports currently apply content elements from the IIRC (2013) integrated reporting framework and how the size of the KAP, firm size, Sustainability report and GRI influence the level of adoption of company report content elements into the Integrated Reporting framework. by examining non-financial companies in 3 sectors listed on the IDX for the 2021 period. This research is quantitative descriptive and associative in nature. The number of companies in 3 sectors on the IDX (energy, basic materials and industrials) was only 216 companies, then a sample of 146 companies was obtained. The sampling technique is non-probability sampling, purposive sampling type. Data analysis in this study used multiple linear regression analysis techniques using SPSS V.22

Based on the research results, it was found that firm size, public accounting firm size, sustainability reports and GRI implementation had a simultaneous effect and could explain the IR disclosure index score variable of 58.5% while the rest was influenced by other variables. The partial test results showed that the firm size variable had a significant positive effect on the IR disclosure index score. The KAP size variable has a significant positive effect on the IR disclosure index score. The Sustainability Report variable has a significant positive effect on the IR disclosure index score and the GRI variable has a significant positive effect on the IR disclosure index score.

Keyword: *Non-financial information disclosure, sustainability report, GRI, IIRC framework, disclosure index score.*