

## ABSTRACT

*The development of sustainability reporting in Indonesia remains a challenge, particularly in the basic materials sector which has a significant environmental impact. Integrated reporting is a reporting approach that integrates financial and non-financial aspects to improve corporate transparency and accountability. However, the adoption level of integrated reporting in this sector is still relatively low. This study aims to investigate the influence of firm size, industry environmental sensitivity, and gender diversity on the integrated reporting disclosure of basic materials sector companies listed on the Indonesia Stock Exchange (IDX) during the 2019–2023 period.*

*This research seeks to examine the simultaneous and partial effects of the three independent variables on integrated reporting. A quantitative approach was used with panel data methods. Data were collected from company annual and sustainability reports. The sample was selected using a purposive sampling technique and resulted in 15 companies. The analysis model applied was the random effect model using EViews 13 software.*

*The results show that simultaneously, firm size, industry environmental sensitivity, and gender diversity significantly influence integrated reporting. Partially, firm size and environmental sensitivity have a significant positive effect, while gender diversity does not have a significant influence. This indicates that larger firms and those operating in more environmentally sensitive industries are more likely to engage in integrated disclosure.*

*These findings contribute to the accounting literature, especially in the area of integrated reporting in Indonesia. The study also provides practical implications for company management in recognizing the importance of environmental and diversity aspects in improving reporting quality.*

*This study recommends that regulators consider the implementation of mandatory integrated reporting, particularly in sectors with high environmental impact. For companies, a stronger commitment to transparent and accountable reporting is expected to strengthen their public legitimacy.*

*Keywords: Integrated reporting, firm size, industry environmental sensitivity, gender diversity.*