ABSTRACT

Integrated reporting is a report that contains transparent and integrated financial and non-financial information on how an organization develops added value, such as governance, finance, economy, environment, and social aspects. The application of transparency and accountability principles is regulated in POJK No. 15/POJK 03/2017, which requires certain sectors of companies to publish sustainability reports in line with their annual reports.

This study aims to identify governance factors such as audit committee, board size, and audit quality that can influence the disclosure of , which in turn can make a positive contribution to business practices and policies in the energy sector in Indonesia.

The method used in this study is a quantitative method in the form of annual reports and sustainability reports of companies. For the collection technique using purposive sampling data.

The population of this study is energy sector companies listed on the Indonesia Stock Exchange (IDX) for the 2021-2023 period. So that the data obtained is 160 data for observation from 83 companies. For the analysis method used, namely panel data regression analysis using Eviews 12 software.

The results of the study indicate that the audit committee, board size, and audit quality do not influence integrated reporting disclosure. Based on the findings, the recommendations from this study are expected to provide additional information regarding the audit committee, board size, audit quality. Future research could include additional variables such as institutional ownership, profitability, and company size.

Keywords: Audit Committee, Audit Quality, Board Size, Energy Sector Companies, Integrated Reporting.