

ABSTRACT

This research aims to draw on the agency theory to examine the impact of board size of commissioners, cognitive diversity of commissioners, audit committees on integrated reporting. The dependent variable is integrated reporting. The independent variables are board size of commissioners, cognitive diversity of commissioners, and audit committees. The control variables are firm size, leverage, and activity sector. The data used in this research were obtained from company's annual report and analyzed using the multiple linear regressions. The samples of this research were 55 data from companies listed on the Indonesia Stock Exchange making up the Sri-Kehati Index during the period 2017-2021. The results of this research indicate that board size of commissioners and cognitive diversity of commissioners have a positive and significant effect on integrated reporting. However, audit committees have a positive and non-significant effect on integrated reporting.

Keywords : integrated reporting, board size of commissioners, cognitive diversity of commissioners, audit committees