

ABSTRACT

This study aims to analyze the impact of board of director attributes, audit committee attributes, and firm attributes on the integrated reporting quality in Indonesian companies. The population used in this study consists of non-financial companies listed in the Bloomberg Database for the years 2021 and 2022. The sampling method used in this research is purposive sampling, resulting in a total of 150 research samples. The data utilized in this study were obtained from the Bloomberg Database and the firm annual reports. The data were analyzed using multiple linier regression analysis. Before conducting multiple linier regression tests, the data were also analyzed using classical assumption tests. The results of this study indicate that the board of director attribute namely board size have a significant positive impact on the integrated reporting quality, whereas the board of director attributes namely board independence, board gender diversity, and board financial expertise have a significant negative impact on the integrated reporting quality. Furthermore, the study shows that the audit committee attribute namely audit committee meetings has a significant positive impact on the integrated reporting quality, whereas the audit committee attributes namely audit committee size and audit committee financial expertise have no impact on the integrated reporting quality. Additionally, the firm attribute namely firm profitability has a significant negative impact on the integrated reporting quality, while the firm attributes namely firm size, firm age, and firm growth have no impact on the integrated reporting quality.

Keywords: *Board of director attributes, Audit committee attributes, Firm attributes, Integrated reporting quality*