

ABSTRACT

Integrated reporting is a reporting model that combines financial and non-financial information to provide a comprehensive overview of a company's ability to create sustainable value over time. This study aims to analyze the implementation of Integrated Reporting (IR) in PT Bank Central Asia Tbk. (BCA) and PT Telkom Indonesia Tbk., based on the framework developed by the International Integrated Reporting Council (IIRC). A qualitative descriptive approach is employed to assess the extent to which both companies have applied the eight content elements and seven guiding principles of integrated reporting in their 2022 and 2023 reports. The data were obtained from the companies' officially published annual reports and sustainability reports. The findings indicate that both BCA and Telkom have disclosed most of the IR elements and principles, although with varying emphasis. This study contributes to the development of integrated reporting practices in Indonesia by providing insights from two major companies operating in different industrial sectors. The results offer useful information for stakeholders to better understand the disclosure practices and serve as a decision-making tool for companies.

Keywords: *Integrated Reporting, IIRC, PT Bank Central Asia, PT Telkom Indonesia, Descriptive Qualitative, Corporate Disclosure*

