

ABSTRACT

THE EFFECT OF GENDER DIVERSITY ON THE BOARD OF DIRECTORS AND AUDIT COMMITTEE ON INTEGRATED REPORTING DISCLOSURE IN MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2021–2023

By

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This study aims to analyze the effect of gender diversity in the board of directors and the presence of an audit committee on the level of integrated reporting disclosure in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2023 period. The study uses companies' annual reports as secondary data and applies multiple linear regression for analysis. The results show that both gender diversity and the audit committee have a positive and significant effect on integrated reporting disclosure. These findings support agency theory, which posits that sound corporate governance enhances transparency and reporting accountability. This research contributes theoretically to the literature on integrated reporting and offers practical implications for companies in formulating more sustainable and informative reporting strategies.

Keywords: *Integrated reporting, gender diversity, audit committee, firm size.*

ABSTRAK

PENGARUH DIVERSITAS *GENDER* DEWAN DIREKSI DAN KOMITE AUDIT TERHADAP PENGUNGKAPAN *INTEGRATED REPORTING* PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI TAHUN 2021-2023

Oleh

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Penelitian ini bertujuan untuk menganalisis pengaruh diversitas *gender* dewan direksi dan komite audit terhadap tingkat pengungkapan *integrated reporting* pada perusahaan manufaktur sektor aneka industri yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2021 hingga 2023. Metode penelitian yang digunakan adalah kuantitatif, sampel penelitian dipilih menggunakan metode *purposive sampling* dan diperoleh sebanyak 105 data perusahaan dari laporan tahunan. Analisis data dilakukan dengan menggunakan regresi linear berganda diuji menggunakan *software* SPSS 23. Temuan penelitian ini menunjukkan bahwa diversitas *gender* dewan direksi, komite audit, dan *firm size* memiliki pengaruh yang positif dan signifikan terhadap pengungkapan *integrated reporting*.

Kata Kunci: Diversitas *Gender*, Komite Audit, *Firm size*, *Integrated reporting*.