

## INTISARI

**Tujuan** – Penelitian ini menganalisis tingkat kesesuaian laporan tahunan dan laporan keberlanjutan pada perusahaan terbuka di Indonesia dengan kerangka pelaporan terintegrasi internasional yang diterbitkan oleh *Integrated International Reporting Council (IIRC)*.

**Metode penelitian** – Analisis konten digunakan pada sampel berjumlah 46 perusahaan yang terdaftar di Bursa Efek Indonesia. Tingkat kesesuaian laporan tahunan dan laporan terintegrasi dengan kerangka pelaporan terintegrasi dianalisis secara deskriptif dengan menggunakan instrumen penelitian delapan konten elemen pada kerangka pelaporan terintegrasi internasional.

**Temuan** – Hasil penelitian menunjukkan bahwa perusahaan-perusahaan terbuka di Indonesia memiliki tingkat kesesuaian laporan tahunan dan laporan keberlanjutan yang sesuai dengan yang dipersyaratkan IIRC. Namun, masih diperlukan sedikit penyesuaian pada penerapan beberapa elemen konten pelaporan terintegrasi. Pengungkapan yang dilakukan perusahaan tergolong cukup sesuai dengan kerangka pelaporan terintegrasi internasional yang diterbitkan IIRC.

**Originalitas** – Salah satu fokus utama penelitian ini adalah tingkat kesesuaian laporan tahunan dan laporan keberlanjutan dengan kerangka pelaporan terintegrasi internasional. Penelitian yang mengukur tingkat kesesuaian kerangka pelaporan terintegrasi dengan menggunakan kedua laporan tersebut masih sangat terbatas terutama di Indonesia.

**Kata kunci:** pelaporan terintegrasi, *International Integrated Reporting Council (IIRC)*, laporan tahunan, dan laporan keberlanjutan.

***ANALYSIS OF THE ANNUAL REPORTS AND SUSTAINABILITY  
REPORTS' COMPATIBILITY WITH THE INTEGRATED  
INTERNATIONAL REPORTING FRAMEWORK***

***ABSTRACT***

***Purpose*** – The research examines the level of compatibility of annual reports and sustainability reports in public companies in Indonesia with the integrated international reporting framework issued by International Integrated Reporting Council (IIRC).

***Methodology*** – Content analysis was applied on a sample of 46 companies listed in the Indonesia Stock Exchange. The level of compatibility of annual reports and sustainability reports in public companies in Indonesia with the integrated international reporting framework was analyzed descriptively using eight content elements in the framework as research instruments.

***Findings*** – The results of the study show that public companies in Indonesia have an average level of compatibility of annual reports and sustainability reports in accordance with the requirements of the IIRC. However, a little alignment is still needed on the implementation of several content elements of integrated reporting. Disclosures made by the company are at an average level in accordance with the international integrated reporting framework issued by IIRC.

***Originality*** – One of the primary focuses in this research is the level of compatibility of annual reports and sustainability reports with an international integrated reporting framework. There are very limited studies that measure the level of compatibility of the integrated reporting framework by using both reports particularly in Indonesia.

***Keywords:*** *integrated reporting, International Integrated Reporting Council (IIRC), annual reports, and sustainability reports.*