

## THE DETERMINANTS OF INTEGRATED REPORTING QUALITY OF LISTED COMPANIES IN SRI LANKA

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### Abstract

The organizational and financial drivers of integrated reporting (IR) quality of listed businesses in Sri Lanka are investigated in this study. The IIRC's long-term ambition is for a world where integrated thinking is ingrained in public and private sector business practice. Integrated Reporting (IR<math>></math>) serves as a catalyst for this. Corporate reporting is the standard. An integrated report's main objective is to demonstrate to financial capital providers how a company develops value over time. In Sri Lankan context of research studies related to the integrated reporting practices, several researchers have studied the adoption level diffusion of IR and implications of IR. But there were only few prior studies conducted to analyze the determinants of integrated reporting quality in Sri Lankan listed firms as per the best of my knowledge. So this study will address the research gap of identifying the organizational level determinants of integrated reporting practice and the significant relationships between the determinants variables of integrated reporting quality. This research will use the return on equity (ROE), Natural logarithm of total assets, total assets ratio (ROA), Log of total assets, Age of the company since incorporation, Total number of board to measure the independent variables. The scoreboard model used in this study to measure IR quality (IRQUALITY). Hypotheses were tested using a regression model on the sample This study used all of the listed companies as the population, and 20 companies were chosen as the sample. Data will be gathered from annual reports covering the years 2017 to 2021.

**Keywords:** *International Integrated Reporting Framework, Integrated Reporting Quality, Profitability, Firm size, leverage, age of firm, the board size, female representation, number of pages of annual report*