

ABSTRACT

Corporate Social Responsibility (CSR) disclosure is a form of corporate commitment to act ethically, operate legally, and make various contributions to improve the quality of life. The implementation of CSR in Indonesia is still considered voluntary and there is no agreement on CSR reporting standards that can be used as a reference in reporting CSR reports so that each company interprets how its own reporting is even some do not disclose it.

This study aims to determine and analyze the effect of positive media exposure, negative media exposure, managerial ownership and Asia Sustainability Reporting Rating on Corporate Social Responsibility disclosure simultaneously and partially in companies that publish sustainability reporting on the Indonesia Stock Exchange (IDX) in 2021. This study uses multiple linear regression. This research data processing uses SPSS 24 version software. The objects in this study are all company sectors that publish sustainability reporting and use the GRI Standard index on the IDX in 2021 with a purposive sampling research technique and the number of observation data is 94 companies.

The test results in the study simultaneously can be concluded that the independent variables of positive media exposure, negative media exposure, managerial ownership, and Asia sustainability reporting rating simultaneously affect the dependent variable of Corporate Social Responsibility (CSR) disclosure. Positive media exposure and Asia sustainability reporting rating partially have a positive effect on CSR disclosure.

This research is expected to help company management and investors in making decisions in investing their capital and can be used as input and reference for companies in disclosing corporate social responsibility.

Keywords: Corporate Social Responsibility, Managerial Ownership, Media Exposure