

ABSTRACT

Corporate social responsibility (CSR) is a concept in which companies integrate attention to social, environmental, and economic impacts in their operations and interactions with various stakeholders. CSR aims to create long-term value for companies and society by ensuring sustainable and responsible business practices.

This study aims to determine the influence of political visibility, media exposure, and green accounting on the disclosure of corporate social responsibility in basic and chemical industri companies listed on the Indonesia Stock Exchange in 2019-2022. The data obtained in this study are from annual reports and corporate sustainability reports taken through the official websites of companies in the basic and chemical industri sectors.

The method used in this study was a regression analysis of panel data using Eviews 12. Testing of this hypothesis was carried out partially and simultaneously using Test F and Test t. Sample selection in this study using the purposive sampling technique with a sample number of 12 companies for a period of 4 years so that the total data obtained was 48 data.

The results of this study showed that political visibility, media exposure, and green accounting had a simultaneous effect on the disclosure of corporate social responsibility in companies of the basic and chemical industries listed on the Indonesia Stock Exchange (BEI) for the period 2019-2022. In part, media exposure has a positive effect on the disclosure of corporate social responsibility, political visibility has a negatif effect on the disclosure of corporate social responsibility. Green accounting partially has no effect on the disclosure of corporate social responsibility

Keywords: *corporate social responsibility, green accounting, media exposure, political visibility*