

ABSTRACT

Corporate social responsibility is an inseparable part of company's activities as a form of commitment and responsibility towards stakeholders and the environment. The CSR issues that have arisen in the banking sector over the past five years demonstrate that awareness of CSR continues to increase each year. Banks are not only required to fulfill their primary duties in the financial sector but also to show concern for communities directly affected by their business activities.

It is suspected that the disclosure of CSR in the banking sector is influenced by several factors, such as Capital Adequacy Ratio, Environmental Performance, and Media Exposure. This study aims to analyze the impact of Capital Adequacy Ratio, Environmental Performance, and Media Exposure on the disclosure of Corporate Social Responsibility in the banking sector. The theoretical framework used in this research legitimacy theory.

The research employs a quantitative methods using secondary data. The sampling technique used is purposive sampling. This study has observational data consisting of 80 observations obtained from 16 banks listed on the Indonesia Stock Exchange. Data analysis is conducted using panel data regression methods and Eviews 12 software for data processing.

The results of the study indicate that the capital adequacy ratio, environmental performance, and media exposure simultaneously influence corporate social responsibility disclosure. Partially, environmental performance has a positive effect on corporate social responsibility disclosure, while the capital adequacy ratio and media exposure have no effect.

Based on the test results, the authors provide recommendations for further research. Future researchers are expected to expand the scope of the study by increasing the number of samples and company observations. Further research is recommended to identify and use additional variabels that can explain the factors influencing corporate social responsibility disclosure more comprehensively. Banking companies should pay more attention to and improve environmental performance in their GRI reports. Investors are expected to use this information as a reference when making investment decisions in Indonesian banking companies.

Keywords: *Banking, Corporate Social Responsibility Disclosure, Capital Adequacy Ratio, Environmental Performance, Media Exposure*