

The Effect of Media Exposure, Financial Performance, and Tax Avoidance on Corporate Social Responsibility Disclosure

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Abstract

This study uses quantitative methods that aim to examine the relationship between media exposure, financial performance, and tax avoidance on corporate social responsibility disclosure. Corporate social responsibility as dependent variable is measured by Corporate Social Responsibility Disclosure (CSR) accordance with GRI 91 indicators. This study uses data from companies listed in Indonesia Stock Exchange (IDX) 2017-2019. Sampling uses a purposive sampling method with 123 samples on the Indonesia Stock Exchange (IDX). Tested of hypothesis in this study using multiple linear regression with software SPSS. The results of this study indicated are media exposure, financial performance, and tax avoidance has no effect on corporate social responsibility disclosure.

Keywords: Media exposure, Financial performance, Tax avoidance, corporate social responsibility disclosure.

**Pengaruh *Media Exposure*, Kinerja Keuangan, dan *Tax Avoidance* Terhadap
Pengungkapan Corporate Social Responsibility**

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menguji hubungan *media exposure*, kinerja keuangan, dan *tax exposure* terhadap pengungkapan *corporate social responsibility*. Pengungkapan *corporate social responsibility* sebagai variabel dependen diukur menggunakan Corporate Social Responsibility Disclosure (CSRD) sesuai dengan indikator GRI G4. Penelitian ini menggunakan data dari perusahaan yang terdaftar di Bursa Efek Indonesia 2017-2019. Pengambilan sampel menggunakan metode *purposive sampling* dengan 123 sampel pada Bursa Efek Indonesia (BEI). Pengujian hipotesis pada penelitian ini menggunakan analisis regresi linear berganda dengan menggunakan *software* SPSS. Hasil dari penelitian ini menunjukkan bahwa *media exposure*, kinerja keuangan, dan *tax avoidance* tidak berpengaruh terhadap pengungkapan *corporate social responsibility*.

Kata kunci: *Media Exposure*, Kinerja Keuangan, *Tax Avoidance*, Pengungkapan CSR