

***The Influence Of Institutional Ownership, Media Exposure, and Size Of Board
Commissioners On Corporate Social Responsibility Disclosure***

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Abstract

The study was conducted to examine the effect of institutional ownership, media exposure, and the size of the board of commissioners on corporate social responsibility disclosure. Corporate social responsibility disclosures are calculated based on GRI G4 and GRI Standards. The sample used is as many as 28 companies. In testing the research hypothesis using Multiple Linear Regression Analysis with the SPSS 25 program. The results of the test obtained for institutional ownership and media exposure variables have no significant effect, while for the variable size of the board of commissioners it has a significant negative effect on corporate social responsibility disclosure.

Keywords: Corporate Social Responsibility Disclosure, Institutional Ownership, Media Exposure, Size of Board Commissioners.

Pengaruh Kepemilikan Institusional, Media Exposure, dan Ukuran Dewan Komisaris Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan

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Abstrak

Penelitian dilakukan untuk menguji pengaruh kepemilikan institusional, *media exposure*, dan ukuran dewan komisaris terhadap pengungkapan tanggung jawab sosial perusahaan. Pengungkapan tanggung jawab sosial perusahaan dihitung berdasarkan GRI G4 dan GRI Standar. Sampel yang digunakan yakni sebanyak 28 perusahaan. Dalam pengujian hipotesis penelitian menggunakan Analisis Regresi Linear Berganda dengan program SPSS 25. Hasil dari pengujian diperoleh untuk variabel kepemilikan institusional dan *media exposure* tidak berpengaruh signifikan, sedangkan untuk variabel ukuran dewan komisaris memiliki pengaruh signifikan negatif terhadap pengungkapan tanggung jawab sosial perusahaan.

Kata kunci: Pengungkapan Tanggung Jawab Sosial Perusahaan, Kepemilikan Institusional, *Media Exposure*, Ukuran Dewan Komisaris.