THE EFFECT OF ENVIRONMENTAL PERFORMANCE, EARNINGS MANAGEMENT, AND MEDIA EXPOSURE ON CSR DISCLOSURE

By **Nurul Haidah**

Abstract

This study aims to examine the effect of environmental performance, earnings management, and media exposure on corporate social responsibility disclosure. The population in this study is companies listed on the Indonesia Stock Exchange in the period 2017 – 2019. The sampling technique using a purposive sampling method and found 25 samples of companies. Hypothesis testing in this study is multiple linear regression. Based on multiple linear regression analysis and t test shows that environmental performance, earnings management, and media exposure have no effect on CSR disclosure.

Keywords: CSR Disclosure, Environmental Performance, Earnings Management, Media Exposure.

PENGARUH KINERJA LINGKUNGAN, MANAJEMEN LABA, DAN MEDIA *EXPOSURE* TERHADAP *CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE*

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh kinerja lingkungan, manajemen laba, dan media *exposure* terhadap *corporate social responsibility disclosure*. Populasi dalam penelitian ini adalah perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun periode 2017 – 2019. Teknik pengambilan sampel dilakukan dengan metode *purposive sampling* dan menghasilkan 25 sampel perusahaan. Pengujian hipotesis pada penelitian ini yaitu regresi linear berganda. Berdasarkan analisis regresi linear berganda dan uji t menunjukkan bahwa kinerja lingkungan, manajemen laba, dan media *exposure* tidak berpengaruh terhadap CSR *disclosure*.

Kata kunci: CSR *Disclosure*, Kinerja Lingkungan, Manajemen Laba, Media *Exposure*