THE EFFECT OF MEDIA EXPOSURE, FOREIGN OWNERSHIP, BOARD OF COMMISSIONERS SIZE, AND INDUSTRY TYPE ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE

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ABSTRACT

Corporate Social Responsibility is the contribution of the company or the business world to sustainable economic development, with an emphasis on economic, social and environmental aspects. This study is a quantitative study which aims to examine the effect of Media Exposure, Foreign Ownership, Size of the Board of Commissioners, and Industry Type on Corporate Social Responsibility Disclosure. This study uses secondary data from manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2020. The sampling criteria were taken using the pur-posive sampling method, which was obtained with a total of 140 samples. The sample data was obtained from the Indonesia Stock Exchange (IDX). Hypothesis testing in this study uses multiple linear regression models. The model was processed and tested using Microsoft Excel and STATA software. The results of this study are Media Exposure and Industry Type have no effect on Corporate Social Responsibility Disclosure, while Foreign Ownership and Board of Commissioners Size have a positive and significant effect on Corporate Social Responsibility Disclosure.

Keywords: Corporate Social Responsibility Disclosure, Media Exposure, Foreign Ownership, Board of Commissioners Size, Industry Type

PENGARUH MEDIA *EXPOSURE*, *FOREIGN OWNERSHIP*, UKURAN DEWAN KOMISARIS, DAN TIPE INDUSTRI TERHADAP *CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE*

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ABSTRAK

Corporate Social Responsibility adalah kontribusi perusahaan atau dunia usaha terhadap pembangunan ekonomi yang berkelanjutan, dengan menitikberatkan pada aspek ekonomi, sosial dan lingkungan. Penelitian ini merupakan penelitian kuantitatif yang memiliki tujuan untuk menguji pengaruh Media *Exposure*, *Foreign Ownership*, Ukuran Dewan Komisaris, dan Tipe Industri terhadap *Corporate Social Responsibility Disclosure*. Penelitian ini menggunakan data sekunder dari perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2020. Pengambilan kriteria sampel menggunakan metode *purposive sampling* yang didapatkan dengan jumlah yaitu 140 sampel. Data sampel diperoleh dari Bursa Efek Indonesia (BEI). Pengujian hipotesis dalam penelitian ini menggunakan model regresi linear berganda. Model tersebut diolah dan diuji dengan menggunakan *software Microsoft Excel* dan *STATA*. Hasil dari penelitian ini adalah Media Exposure dan Tipe Industri tidak berpengaruh terhadap *Corporate Social Responsibility Disclosure*, sedangkan *Foreign Ownership* dan Ukuran Dewan Komisaris berpengaruh positif dan signifikan terhadap *Corporate Social Responsibility Disclosure*.

Kata Kunci: *Corporate Social Responsibility Disclosure,* Media *Exposure*, *Foreign Ownership*, Ukuran Dewan Komisaris, Tipe Industri