

The Effect Of Media Exposure, Consumer Proximity, And Growth On Corporate Social Responsibility Disclosure

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Abstract

This research is a quantitative study using secondary data in the form of annual reports and corporate sustainability reports which aims to determine and analyze the effect of media exposure, consumer proximity, and company growth on corporate social responsibility disclosure. The sample in this study was selected through purposive sampling method, which amounted to 30 companies from the mining, manufacturing, and infrastructure sectors listed on the Indonesia Stock Exchange (IDX) during the period 2018 to 2021 which is balance data. Random Effect Model (REM) with panel data regression with a significance level of 5% is used in this study. Hypothesis testing and statistical analysis using STATA version 17. Corporate social responsibility disclosure in this study is measured using CSRI_{ij} with GRI Standards indicators, media exposure is measured using the Janis-Fadner Coefficients model, while consumer proximity is measured using dummy variables, and company growth is measured using Assets Ratio Growth. Based on the test results and analysis of this study, the results show that media exposure, consumer proximity, and company growth have no significant effect with a positive direction on corporate social responsibility disclosure.

Keywords: *Media Exposure, Consumer Proximity, Growth, Corporate Social Responsibility Disclosure.*

Pengaruh *Media Exposure*, *Consumer Proximity*, Dan Pertumbuhan Perusahaan Terhadap *Corporate Social Responsibility Disclosure*

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Abstrak

Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data sekunder berupa laporan tahunan dan laporan keberlanjutan perusahaan yang bertujuan untuk mengetahui dan menganalisis pengaruh dari *media exposure*, *consumer proximity*, dan pertumbuhan perusahaan terhadap *corporate social responsibility disclosure*. Sampel pada penelitian ini dipilih melalui metode *purposive sampling* yaitu berjumlah 30 perusahaan dari sektor pertambangan, manufaktur, dan infrastruktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2018 hingga 2021 yang merupakan *balance data*. *Random Effect Model (REM)* dengan regresi data panel dengan level signifikansi 5% digunakan pada penelitian ini. Pengujian hipotesis dan analisis statistik menggunakan STATA versi 17. *Corporate social responsibility disclosure* pada penelitian ini diukur menggunakan CSRIj dengan indikator GRI *Standards*, *media exposure* diukur dengan menggunakan model *Janis-Fadner Coefficients*, sedangkan *consumer proximity* diukur dengan menggunakan *variabel dummy*, serta pertumbuhan perusahaan diukur dengan menggunakan *Assets Ratio Growth*. Berdasarkan hasil uji dan analisis dari penelitian ini didapatkan hasil bahwa *media exposure*, *consumer proximity*, dan pertumbuhan perusahaan tidak berpengaruh signifikan dengan arah positif terhadap *corporate social responsibility disclosure*.

Kata Kunci: *Media Exposure*, *Consumer Proximity*, Pertumbuhan Perusahaan, *Corporate Social Responsibility Disclosure*.