

ABSTRACT

Corporate Social Responsibility (CSR) is a concept that refers to a company's responsibility to contribute to social, economic and environmental development in the communities where the company operates. Corporate Social Responsibility (CSR) disclosure is a report on corporate social responsibility for environmental, social and economic management in society.

This research aims to investigate whether the factors of Profitability, Green Accounting, and Media Exposure influence Corporate Social Responsibility disclosure in energy sector companies listed on the Indonesia Stock Exchange for the 2018-2023 period. The data obtained in this research was taken from annual reports and company sustainability reports taken through the official websites of energy sector companies.

The method used in this research is panel data regression analysis using Eviews 12. This hypothesis testing was carried out partially and simultaneously using the t test and F test. The sample selection in this research used a purposive sampling technique with a sample size of 7 companies to 6 periods, so that the data research consisted of 42 data.

The result of this research shows that profitability, green accounting, and media exposure simultaneously influence corporate social responsibility disclosure. Apart of that, profitability partially influence corporate social responsibility disclosure. However green accounting and media exposure has no effect on corporate social responsibility disclosure.

Through the results of this study, suggestions obtained include theoretical aspects, it is expected that this study can be a reference material or literature in the development of accounting science, especially in the field related to sustainability or CSR disclosure. For further research, it is expected to use other factors that have the potential to influence CSR disclosure. For energy sector company management, it is expected to pay attention to its profitability so that the company's CSRD increases, CSRD is carried out as an effort to comply with the legal basis of Article 74 of Law Number 40 of 2007 concerning Limited Liability Companies and Article 66 paragraph 2c of the Limited Liability Company Law. Investors are advised to consider the level of profitability achieved by the company as one of the indicators in making investment decisions, because good profitability can maintain business sustainability and commitment to CSR disclosure.

Keywords: corporate social responsibility disclosure, profitability, green accounting, media exposure, energy sector