

ABSTRACT

Corruption is a problem faced by many countries, as its negative impact can hamper economic growth and harm state finances. In state-owned companies, corruption is a serious concern because SOEs have a strategic role in driving national economic growth. However, corruption cases within SOEs that are still rampant and many are committed by company officials indicate the need for an increase in transparency and accountability, one of which is through anti-corruption disclosure in the company's report which is the presentation of information about the rules, practices, and steps taken by the company in its operational activities to prevent corruption.

This study aims to determine the effect of foreign ownership, dependence on government projects, and company size as control variable on anti-corruption disclosure simultaneously and partially in state-owned companies listed on the Indonesia Stock Exchange for the 2021-2023 period.

The object of this research is state-owned companies listed on the Indonesia Stock Exchange for the 2021-2023 period. The research sample was obtained through a purposive sampling technique, which resulted in 105 observation data, consisting of 35 research samples with a three-year observation period. This study uses secondary data obtained from annual reports and sustainability reports, which are then analysed using the panel data regression method using Eviews 12 software.

The test results show that foreign ownership and dependence on government projects with company size as control variable simultaneously affect anti-corruption disclosure. Partially, dependence on government projects with company size as a control variable has a positive effect on anti-corruption disclosure. Meanwhile, foreign ownership does not affect anti-corruption disclosure.

This research is expected to contribute to adding insight and can be a source of information for companies and investors in making strategic decisions. The limitations of this study lie in the limited sample and research period. Therefore, future researchers are expected to be able to add other variables that are relevant to the topic of anti-corruption disclosure, expand the scope of the period and object of research to get better statistical results.

Keywords: *Anti-Corruption Disclosure, Foreign Ownership, Dependence on Government Projects*