

ABSTRACT

The development of the business world currently demands that companies are not only profit-oriented (single bottom line) but must also be oriented to three aspects, which are often referred to as the triple bottom line, namely profit, planet, and people. The company is obliged to demonstrate its responsibility towards the economic, environmental, and social aspects through the implementation of corporate social responsibility.

This study aims to provide an overview of media exposure, environmental sensitivity, institutional ownership, independence of the board of commissioners and disclosure of corporate social responsibility. A study on manufacturing companies listed on the Indonesia Stock Exchange in 2016-2020 as well as knowing the effect of media exposure, environmental sensitivity, institutional ownership and independence of the board of commissioners on the disclosure of corporate social responsibility.

The research methodology used is descriptive and verification methods. The population of this study is 143 manufacturing companies listed on the Indonesia Stock Exchange during the 2016-2020 period, with a research sample of 15 companies. The sampling technique used is the purposive sampling method. The data analysis of this research used the analysis of Classical Assumption Test, Multicollinearity, Heteroscedasticity, Autocorrelation, Multiple Linear Regression Test, t Test, F Test, and Coefficient of Determination using IBM SPSS version 25.

These results indicate that media exposure, environmental sensitivity, institutional ownership, and independence of the board of commissioners affect the disclosure of corporate social responsibility.

Keywords: *Media exposure, environmental sensitivity, institutional ownership, board independence commissioners, and corporate social responsibility.*