

## **ABSTRACT**

*Corporate social responsibility disclosure is important for companies because it is regulated in the law that every company has social and environmental responsibility. In practice, the implementation of the rules on corporate social responsibility disclosure has not been as smooth as na and is good to do in Indonesia. There are several factors that can affect corporate social responsibility disclosure, namely firm maturity, media exposure, and market capitalization because there is still a lot of bad company data in carrying out corporate social responsibility disclosure activities calculated using 67 POJK items.*

*This research aims to analyze the simultaneous and partial influence of firm maturity, media exposure, and market capitalization on corporate social responsibility disclosure in manufacturing companies listed on the Indonesia Stock Exchange for the period 2018-2020.*

*The method in this study uses quantitative methods and the data collection method uses purposive sampling techniques. This study had 426 observational data obtained from 142 companies. The analysis method used in this study is panel data regression analysis using Eviews 12 software.*

*The results showed that firm maturity, media exposure, and market capitalization had a simultaneous effect on corporate social responsibility disclosure. Partially firm maturity affects corporate social responsibility disclosure, while media exposure, and market capitalization have no effect on corporate social responsibility disclosure.*

*It can be concluded that firm maturity effect on the corporate social responsibility disclosure because if the value (RE/TA) of a company is high or has a positive value, then the company is in the growth or mature stage and vice versa. The greater the firm maturity value, the more it affects the level of corporate social responsibility disclosure.*

**Keywords:** *Corporate Social Responsibility Disclosure, Firm Maturity, Market Capitalization, Media Exposure*