ABSTRACT

CSR disclosure is information about social activities that can be carried out by companies with the aim of influencing public perceptions of the company and its disclosure can also have an impact and influence on the financial performance of corporate agencies. Companies are expected to have an awareness of the importance of CSR disclosure as an obligation stipulated in Law Number 40 of 2007 discussing limited liability companies and also government regulation Number 47 of 2012 which discusses the social and environmental responsibilities of limited liability companies. However, there is currently no standard that determines the amount, categorization, and sanctions for businesses that do not comply or do not implement CSR. Consequently, each company has different methods of disclosing CSR reports.

This study aims to examine how green accounting, environmental performance, and public ownership affect CSR disclosure. The population of this study is non-cyclical consumer sector companies listed on the IDX for the 2019-2022 period. Purposive sampling was used to collect the sample, resulting in a total of 40 research observations. The sample consists of 10 companies with a period of 4 years. Panel data regression is the analysis technique used in this study, and using E-views 12 software.

The results explain that simultaneously green accounting, environmental performance, and public ownership affect CSR disclosure. Partially, green accounting and environmental performance affect CSR disclosure, on the other hand public ownership has no effect on CSR disclosure.