

ABSTRACT

This study aims to examine the influence of various aspects of Corporate Social Responsibility (CSR), including environment and energy, human resources, consumer and products, and community involvement, on CSR disclosure through corporate websites.

The population in this study consists of financial sector companies listed on the Indonesia Stock Exchange (IDX) in 2024. A purposive sampling method was employed, resulting in a final sample of 80 companies. Multiple linear regression analysis was conducted using SPSS version 26 to test the hypotheses.

The results of this study indicate that firm size and media visibility have a significant relationship with CSR disclosure through corporate websites. Meanwhile, profitability and public ownership structure do not significantly influence CSR disclosure through corporate websites.

Keywords: Corporate Social Responsibility (CSR), Disclosure, Financial Sector, Website, Firm Size, Profitability, Public Ownership Structure, Media Visibility