

ABSTRACT

Corruption that occurs has harmed various parties. Companies that are dragged into corruption cause public trust to decline. This encourages companies to commit to fighting corruption. The form of the company's commitment to fighting corruption is by disclosing anti-corruption policies. Disclosure of anti-corruption policies is a disclosure made by the company related to the efforts that the company has implemented to fight corruption. This study re-examines the factors that influence the disclosure of anti-corruption policies in public companies in the financial sector on the Southeast Asian stock exchange from 2019 to 2021. The independent variables in this study are freedom of the press, cash holding, and company size. The sample was determined using purposive sampling method. The final sample size used was 166 companies. Analysis using PLS SEM. The statistical test results show that freedom of the press has a positive effect on the disclosure of anti-corruption policies, cash holding has a negative effect on the disclosure of anti-corruption policies, and company size has no effect on the disclosure of anti-corruption policies.

Keywords: anti-corruption policy disclosure, press freedom, cash holding, company size.