ABSTRACT

The aim of this research is to analyze the impact of sustainability disclosure on corporate sustainable growth with media coverage as moderating variable. Additionally, firm size is the control variable. Sustainability disclosure as an independent variable is measured by Bloomberg's ESG Score. Sustainable growth as the dependent variable is measured using sustainable growth rate. Media coverage as moderating variable is measured by Janis—Fadner coefficient with news article from Detik and Kontan websites. Lastly, firm size as the control variable is measured by the natural log of a firm's total asset. The population consist of manufacturing companies listed on the Indonesia Stock Exchange during 2019-2021. Samples are selected using purposive sampling method and acquired 176 companies during 3 years. The obtained data then were examined by using multiple linear regression and MRA with SPSS 26 software. The findings show that sustainability disclosure has a significant effect on corporate sustainable growth. Media coverage was able to moderate the relationship between sustainability disclosure and corporate sustainable growth.

Keywords: ESG, sustainability disclosure, sustainable growth, media coverage