

ABSTRACT

Anti-corruption disclosure is an action taken by a company to communicate the company's commitment to fighting corruption. The purpose of this study is to analyze the effect of company size, government ownership, foreign ownership, type of industry on anti-corruption disclosure, and analyze the effect of company size, government ownership, foreign ownership, type of industry through profitability as a moderating variable on anti-corruption disclosure.

The population in this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2020-2021 period. The sample method used was purposive sampling and a final sample of 160 was obtained. The data used were secondary data and analyzed using Moderate Regression Analysis (MRA) which was processed with the help of SPSS software version 25.

The results showed that company size and foreign ownership had a significant positive effect on anti-corruption disclosure, government ownership and type of industry had no effect on anti-corruption disclosure, the profitability variable played a role in strengthening the relationship between company size and foreign ownership on anti-corruption disclosure, the profitability moderating variable did not play a role strengthen the relationship between government ownership and type of industry on anti-corruption disclosures. The results show a 75.6% variation in the amount of anti-corruption disclosure. While the remaining 24.4% is influenced by other variables not included in the study.

Keywords: Anti-corruption disclosure, Company Size, Government Ownership, Foreign Ownership, Type of Industry, Profitability.