

ABSTRACT

This study aims to analyze the influence of company size, government ownership, concentrated ownership and public ownership on anti-corruption disclosure in financial companies listed on IDX period 2021-2023, with total 198 observation data. Using analysis content method to assess disclosure level of anti-corruption, measured by 40 indicators by prior studies and GRI 205 standard. The analysis used multiple linear regression. The results of the study shows that company size, concentrated ownership and public ownership have a positive influence on anti-corruption disclosures, meanwhile the level of anti-corruption disclosure in companies with proportion of government ownership is higher than companies without government ownership.

Keywords: *Anti-corruption disclosure, company size, share ownership*

