

ACCOUNTING DEPARTMENT FACULTY OF ECONOMICS AND BUSINESS UNIVERSITAS ANDALAS

THE EFFECT OF COMPANY SIZE, INDUSTRY SENSITIVITY, AND MEDIA EXPOSURE ON MODERN SLAVERY DISCLOSURE IN INDONESIA

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ABSTRACT

This study investigates the influence of company size, industry sensitivity, and media exposure on modern slavery disclosure among publicly listed companies in Indonesia. The research population comprises companies listed on the Indonesia Stock Exchange (IDX) during the period 2021–2023. Using a purposive sampling technique, the study obtained 909 firm-year observations from 371 companies. Secondary data were collected from the IDX website and Refinitiv Eikon. A quantitative approach was employed, utilizing panel data analysis conducted with STATA 14. The findings reveal that company size and industry sensitivity significantly affect modern slavery disclosure, whereas media exposure does not exhibit a significant impact.

Keywords: Modern Slavery, CSR, Forced Labor, Modern Slavery Disclosure

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