



**THE EFFECT OF TAX AGGRESSIVENESS AND MEDIA EXPOSURE ON
CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE IN MINING
SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE
(IDX) IN 2023-2024**

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Abstract

This research explores the effects of tax aggressiveness and media exposure on corporate social responsibility (CSR) reporting in IDX-listed mining firms spanning 2023 to 2024. It emphasizes the mining sector's notable social and environmental issues, which call for greater transparency in corporate social responsibility (CSR), particularly for companies pursuing assertive tax tactics or facing heightened public attention. Employing a quantitative framework, the study analyzed secondary data from annual reports and sustainability reports via multiple linear regression using SPSS version 29. The study's outcomes show that tax aggressiveness yields a significant positive impact on corporate social responsibility (CSR), whereas media exposure produces a substantial negative influence. Together, they deliver a meaningful effect on corporate social responsibility (CSR). These results point to the idea that corporate social responsibility (CSR) disclosures in the mining industry are largely strategic, designed to uphold the firm's legitimacy and image.

Keywords: Tax Aggressiveness, Media Exposure, Corporate Social Responsibility (CSR)



INTRODUCTION

Although the mining industry plays a crucial role as a key sector that greatly boosts Indonesia's economic growth, it remains highly susceptible to issues related to environmental protection, social harmony, and corporate governance. Operations in mining frequently lead to adverse effects, including ecological harm, soil contamination, community disputes, and breaches of operational rules. As reported by the Ministry of Energy and Mineral Resources (EMR), firms engaged in mining across various Indonesian regions have faced more than 300 instances of environmental violations in the last three years. This scenario indicates a rising level of public scrutiny on mining entities, underscoring the necessity for greater responsibility and openness, such as through the revelation of corporate social responsibility (CSR) initiatives, which are now vital for ensuring the long-term viability of their enterprises.

Tax aggressiveness is one of the elements thought to influence the scope of CSR disclosure. Tax aggressiveness, or the company's attempts to reduce the tax burden through both legal and more aggressive tax planning strategies. In the perspective of legitimacy theory, companies that engage in sensitive practices such as tax aggressiveness have a tendency to increase CSR disclosure as a form of reputational compensation and an effort to restore public trust. Research Widiastuti & Alfariz, (2020) shows that CSR is a tool to acquire acceptance from the community and the government. These findings are consistent with research Priyaningsih & Sisdianto, (2025) and Ajengtiyas *et al.*, (2019) which states that In order to lessen societal pressure and reputational hazards, businesses with high tax aggressiveness typically boost their CSR disclosures. However, some other studies show that tax aggressiveness does not necessarily drive an increase in CSR, so the relationship between the two is still inconsistent.

In addition to internal factors such as tax aggressiveness, media exposure be an external variable that also affects the disclosure of the company's CSR. Media spotlight can amplify public pressure, especially for mining companies that have a long history of natural resource exploitation. According to the theory stakeholder the more media attention there is, the more the incentive for companies to maintain their image through social disclosure. According to research by Yasin, (2020), Sparta & Rheadanti, (2019), Yuliskayani, L., & Damayanthi, (2018), and media exposure has a beneficial impact companies are encouraged to appear more transparent in the midst of media attention. However, research Ajengtiyas *et al.*, (2019) finding otherwise, that media



exposure in fact, it has a negative effect on CSR, because companies become more selective and careful in conveying information when under the public spotlight. This difference indicates that there is an area of research that requires re-examined, especially within the mining sector which is very much under social pressure.

In Indonesia, mining companies have received a lot of media attention related to environmental and sustainability issues. However, the level of CSR disclosure between companies still varies, indicating that both internal and external influences have an impact reporting decision. The inconsistency of earlier research and the limited study that specifically examined tax aggressiveness and media exposure in mining companies became the basis for this research.

Drawing from the review, the aim of this research is to investigate the influence of media exposure and tax aggressiveness on corporate social responsibility (CSR) reporting within mining companies listed on the Indonesia stock exchange (IDX). It is expected that this investigation will provide a clearer insight into the mechanisms governing CSR disclosure in industries characterized by significant risks and intense public attention.

This research makes a theoretical contribution by enriching the literature on CSR disclosure and the elements that affect it in relation to high-risk industries. Empirically, this study presents the latest evidence from mining companies for the period 2023–2024 that shows a different disclosure pattern from previous studies. In practical terms, the study's findings may be taken into account by businesses and authorities in improving the quality of sustainability reporting as well as communication strategies that are more responsive to public pressure.

Overall, this research is anticipated to offer a thorough comprehension of how tax aggressiveness and media exposure affect CSR disclosure in mining sector companies, as well as help fill research gaps in this area.

LITERATURE REVIEW

Stakeholder theory serves as the foundational framework for this research, illustrating that corporations must go beyond self-serving goals to address the needs and demands of various stakeholders, including governmental bodies, communities, shareholders, and the press. Corporate Social Responsibility (CSR) disclosure represents a corporate duty aimed at sustaining social credibility, as it demonstrates a firm's efforts toward

environmental and societal welfare in line with the triple bottom line principles: economic gains, human welfare, and ecological health. Tax aggressiveness acts as a catalyst prompting firms to enhance their CSR reporting, since strategies to reduce tax liabilities may provoke unfavorable perceptions from the public, leading companies to broaden their CSR communications to safeguard their image, as noted by Handayani *et al.*, (2018). On the other hand, media exposure pertains to the media's function in disseminating corporate details, where heightened media scrutiny amplifies external pressures, motivating businesses to adopt greater transparency in disclosing their environmental-related operations, according to Yuliskayani, L., & Damayanthi, (2018). Consequently, these three elements are interconnected within the stakeholder theory paradigm, positioning CSR as a vital tool for upholding a company's legitimacy among its stakeholders.

Hypotheses

This study proposes 3 (three) hypotheses, the research to be tested using SPSS Version 29. The following is the hypothesis of the research proposed:

- H1: Tax Aggressiveness has a positive effect on corporate social responsibility (CSR)
- H2: Media Exposure negative effects on corporate social responsibility (CSR)
- H3: Tax Aggressiveness and Media Exposure Affect corporate social responsibility (CSR)

Theoretical Framework

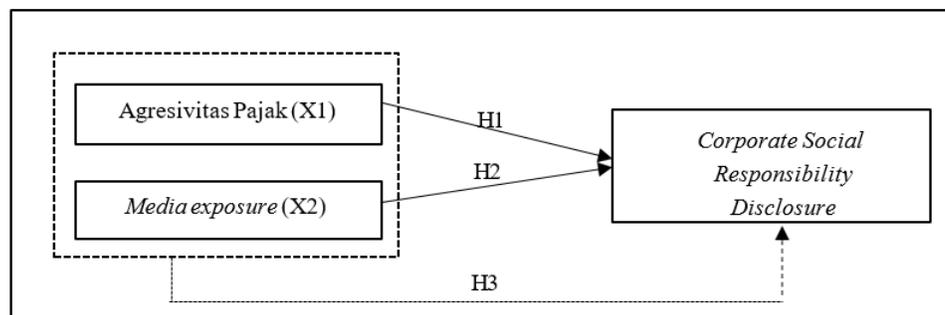


Figure 1.
Frame of Mind

RESEARCH METHOD

This research employs a quantitative method, drawing on secondary data from mining firms listed on the Indonesia Stock Exchange (IDX) and their financial reports. Data gathering involved documentation methods, involving a review of sustainability and annual reports issued over the study period. The full set of IDX-listed mining companies forms the population, with purposive



sampling applied to select samples based on data availability and completeness for the research variables from 2023 to 2024.

Subsequently, multiple linear regression analysis tested the collected data to assess the impact of tax aggressiveness and media exposure on CSR disclosure. All data analysis occurred via version 29 of the statistical package for the social sciences (SPSS) software. Per the set criteria, the final usable sample includes 40 mining companies across 2 years, yielding 80 observations that satisfy data completeness requirements for the observation period.

RESULTS AND DISCUSSION

Descriptive Statistics

Statistics that are descriptive the mean, median, standard deviation, maximum value, and minimum value are obtained using descriptive statistics. Table 1 below displays the findings of the study's descriptive statistics:

Table 1.
Descriptive Test Results

	N	Minimum	Maximum	Red	Standard. Deviation
Tax Aggressiveness	80	10	267	155.11	60.602
Media Exposure	80	0	1	.74	.443
Corporate Social Responsibility	80	32	289	180.84	60.371
Valid N (listwise)	80				

Source: SPSS version 29 data processing

Descriptive statistics' outcomes show that tax aggressiveness has a fairly wide range of values, namely from 10 to 267 with an average of 155.11, which indicates a significant difference in taxation strategies between mining companies. Variable media exposure have a minimum of 0 and a high of 1 with an average of 0.74, showing that most of the sample's businesses receive media attention, but with varying degrees of intensity. In the meantime, the corporate social responsibility (CSR) disclosure displays a minimum score of 32 and a maximum score of 289, with an average of 180.84, reflecting the high variation in the level of social and environmental transparency that companies deliver. Overall, these results show that the three variables have a strong heterogeneity, indicating a fairly striking difference in characteristics between companies in tax practices, media exposure, as well as CSR disclosure during the research period.



The Classic Assumption Test

1. Normality Test

The normality test verifies that the regression model's residuals follow a normal distribution. It applies the Kolmogorov-Smirnov (1-sample K-S) method. Data qualify as normally distributed when the Asymp. Sig. (2-tailed) exceeds 0.05; otherwise, a value below 0.05 signals non-normal residuals. Table 2 presents the normality test outcomes from this study:

Table 2.
Normality Test

One-Sampel Kolmogorov-Smirnov Test

			Unstandardized Residual
N			80
Normal Parameters, b	Red		.0000000
	Std. Deviation		56.45651897
Most Extreme Differences	Absolute		.054
	Positive		.054
	Negative		-.049
Test Statistic			.054
Asymp. Sig. (2-tailed) ^c			.200d
Monte Carlo Sig. (2-tailed) ^e	Sig. 99% Confidence Interval	Lower Bound	.814
		Upper Bound	.834

Source: SPSS version 29 data processing

The Kolmogorov-Smirnov test yields an Asymp. Sig. (2-tailed) value of 0.200, surpassing the 0.05 threshold. This confirms the residuals follow a normal distribution. Therefore, the regression model satisfies its normality assumption.

2. Multicollinearity Test

Researchers assessed multicollinearity among the independent variables in the regression model through a dedicated test. Absence of multicollinearity appears when the Variance Inflation Factor (VIF) falls below 10, and tolerance exceeds 0.10. Table 3 reveals the multicollinearity test results employed in this study.



Table 3.
Multicollinearity Test

Models	Coefficient	
	Collinearity Statistic	
Tax	Tolerance	VIVID
Aggressiveness	0.981	1.019
Media Exposure	0.981	1.019

Source: SPSS version 29 data processing

The multicollinearity test revealed a significant relationship between tax aggression and media exposure do not experience symptoms of multicollinearity. This is shown by a tolerance value of 0.981, which is well above the limit of 0.10, and a VIF value of 1.019, which is well below the limit of 10. Thus, the regression model's two independent variables have low correlation and are suitable for further analysis.

3. Autocorrelation Test

The autocorrelation test checks whether a model's variables exhibit time-based correlations. This research applied the Durbin-Watson test to detect autocorrelation. Decisions about its presence or absence follow these guidelines:

- a. If $d \leq 4 - d_u$ indicates a positive autocorrelation
- b. If $4 - d \leq d_u$ indicates a negative autocorrelation.
- c. If $d_u < d < 4 - d_u$ indicates that there is no autocorrelation

Table 4 shows the autocorrelation test findings from this investigation.

Table 4.
Autocorrelation Test

Dl	From	Dw	4-Dl	4-Du	Remarks
1.5859	1.6882	1.764	2.4141	2.3118	No Autocorrelation

Source: SPSS version 29 data processing

The autocorrelation test using Durbin-Watson (DW) yielded a DW value of 1.764. With dl values of 1.5859 and $d_u = 1.6882$, as well as upper limit $4 - d_u = 2.3118$, DW's position is at the $d_u < DW < 4 - d_u$, which is $1.6882 < 1.764 < 2.3118$. This condition indicates that the regression model shows no autocorrelation, either positive or negative. Therefore, the model can be



declared to meet the residual independence assumption and is therefore feasible to use for further regression analysis.

4. Heteroscedasticity Test

The heteroscedasticity test assessed variance inequality in the regression model based on residuals. One of the most fundamental assumptions in regression analysis is homoskedasticity, which refers to a constant residual variance across independent variable values. Heteroscedastic residual variance can lead to inefficient regression coefficient estimation and biased standard error, potentially interfering with statistical tests.

The Glejser test is used to identify heteroscedasticity by regressing the residual absolute value (ABS_RES) on the independent variables (Transfer Pricing, Independent Commissioners, Profitability, and Leverage). Table 5 displays the findings of the heteroscedasticity test used in this investigation.

Table 5.
Heteroscedasticity Test

	Variable	B	Stuttgart	Significant Value	α
1	Tax Aggressiveness	0.048	0.790	0.432	0.05
	Media Exposure	-6.588	-0.791	0.431	0.05

a. Dependent Variable: ABS_RES

Source: SPSS version 29 data processing

The Glejser test findings in the table above show that the tax aggression variable (0.432) and Media Exposure (0.431) have a significant value greater than 0.05. This demonstrates that no independent variables have a major impact on the absolute magnitude of the residual. The regression model is considered devoid of heteroscedasticity and appropriate for multiple regression analysis.

Multiple Linear Regression Analysis

Multiple linear regression analysis helps assess the effect of independent variables on the dependent one. In this research, two independent variables feed into a multiple linear regression equation, which illustrates the model presented below:



Table 6.
Multiple Linear Regression Analysis

Models		Coefficient		Beta	t	Sig.
		Unstandardized Coefficients	Std. Error			
1	(Constant)	170,631	22,002		7,755	0,000
	Tax Aggressiveness	0,224	0,107	0,225	2,091	0,040
	Media Exposure	-33,305	14,671	-0,244	-2,270	0,026

Source: SPSS version 29 data processing

Based on the results of the multiple linear regression analysis, the regression equation can be expressed as follows:

1. Constant (a)

The intercept value of 170,631 means that if tax aggressiveness and media exposure both equal zero, the firm's CSR disclosure stands at 170,631. In other words, even absent these factors, the company maintains a baseline CSR disclosure level.

2. Tax Aggressiveness Coefficient

With a positive coefficient of 0.224, each one-unit rise in tax aggressiveness boosts CSR disclosures by 0.224 units, holding other factors steady. Conversely, dropping tax aggressiveness lowers CSR disclosures proportionally. These results suggest that firms pursuing bolder tax tactics ramp up CSR reporting to gain legitimacy and uphold their public reputation.

3. Media Exposure Coefficient

The negative regression coefficient, which is -33,305, indicates that any increase in media exposure by 1 unit will decrease corporate social responsibility (CSR) disclosures by 33,305 units, assuming other variables remain the same. Conversely, if media exposure decreases, corporate social responsibility (CSR) disclosures will increase by the same amount. These results may reflect that companies with high levels of media attention can be more cautious in disclosing corporate social responsibility (CSR) due to public pressure and transparency that are increasingly demanded.

Hypothesis Test

Hypothesis testing examines how each independent variable impacts the bound variable.

1. Coefficient of Determination



The coefficient of determination (R²) measures the extent to which the independent variables account for variations in the dependent variable. Its value ranges from 0 to 1, where a lower score reflects weak explanatory power, while a value approaching 1 indicates that the independent variables provide strong predictive information for the dependent variable. Table 7 presents the coefficient of determination used in this study.

Table 7.

Coefficient of Determination

Models	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.354a	0.125	0.103	57.185

Source: SPSS version 29 data processing

Based on the results of the coefficient of determination test, the R Square value of 0.125 indicates that tax aggressiveness and media exposure together account for 12.5% of the variation in corporate social responsibility (CSR) disclosure. Furthermore, the Adjusted R Square value of 0.103 shows that, even after adjusting for the number of variables and sample size, the regression model remains a reliable predictor. Thus, the two independent variables explain 10.3% of the changes in CSR disclosure, while the remaining 89.7% is influenced by other factors not included in this research model, such as profitability, firm size, leverage, and regulatory pressure.

2. Partial Test (t-test)

This research utilized the t-test to evaluate the individual effect of each independent variable on the dependent variable. The test involves comparing significance levels and constants, as well as t-calculated values against t-table values. Specifically, the t-test examined the impact of tax aggressiveness and media exposure on CSR disclosure. The partial test (t-test) results appear in Table 8 below:

Table 8. Partial test t

Variable	Stuttgart	Table	sig	Remarks
Tax Aggressiveness (X1)	2,091	1,991	0,040	Sig < 0.05 (Accepted)
Media Exposure (X2)	-2,270	1,991	0,026	Sig < 0.05 (Accepted)

Source : SPSS version 29 data processing



Based on Table 8. Above, it can be explained as follows:

a. Tax Aggressiveness → Corporate Social Responsibility (CSR)

The t-test results reveal a t-statistic of 2.091, exceeding the t-table value of 1.991, alongside a significance level of 0.040 below the 0.05 threshold. These findings support accepting H₁, confirming that tax aggressiveness significantly affects CSR disclosure. Firms engaging in tax aggressiveness tend to enhance CSR reporting to secure legitimacy and bolster their public image.

b. Media Exposure → Corporate Social Responsibility (CSR)

The t-test results indicate a calculated t value of -2.270 (with an absolute value exceeding the t-table value of 1.991) and a significance level of 0.026, which is below the 0.05 cutoff. These outcomes lead to the acceptance of H₂, demonstrating that media exposure significantly influences CSR disclosure. The negative coefficient suggests that as media scrutiny of a company increases, its level of CSR disclosure tends to decline, likely because firms become more cautious and selective in releasing CSR-related information when facing intense news coverage.

3. Statistical Test F

This research applies the F-test to evaluate the collective effect of all independent variables on the dependent variable. F-statistical test outcomes. Table 9 below presents the findings from this study:

Table 9.
Statistical Test F

NEW ERA						
Models		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	36127.143	2	18063.572	5.524	0.000
	Residual	251799.744	77	3270.127		
	Total	287926.887	79			

Source: SPSS version 29 data processing

The ANOVA analysis produced an F-statistic of 5.524, accompanied by a significance value of 0.000. Since this p-value falls below the 0.05 threshold, H₃ is accepted. These findings confirm that tax aggressiveness (X1) and media exposure (X2) collectively exert a significant influence on CSR disclosure (Y). Overall, the results demonstrate that these two independent variables effectively



account for variations in CSR disclosure among mining firms, validating the regression model's suitability and predictive utility.

The Effect of Tax Aggressiveness on Corporate Social Responsibility (CSR)

Tax aggressiveness represents a firm's strategy to minimize its tax obligations via compliant tax planning measures. Partial test outcomes demonstrate that tax aggressiveness positively and significantly influences CSR disclosure among mining companies during 2023-2024. This means that the more aggressive the company is in managing its taxes, the wider the CSR disclosure will be carried out as an effort to maintain legitimacy and image in the eyes of the public stakeholders. These findings support the Handayani *et al.*, (2018), Ajengtiyas *et al.*, (2019), and Pangestika & Widiastuti, (2017), which state that companies with high tax aggressiveness tend to prioritize CSR as a legitimate and reputation-building approach.

The Influence of Media Exposure on Corporate Social Responsibility (CSR)

Media exposure refers to the extent of a company's visibility across digital platforms, including websites and online publications. Partial test results indicate that media exposure exerts a negative and significant impact on CSR disclosure. Consequently, firms receiving greater media attention tend to decrease the extent of their CSR reporting. These findings suggest that mining companies that are under media scrutiny are more cautious in publicizing their social activities to avoid criticism or negative perceptions, such as Greenwashing. These results are in line with Sarra, H. D., & Alamsyah, (2020), which states that the height of the media exposure does not always encourage CSR transparency as companies choose a more selective communication strategy.

The Influence of Tax Aggressiveness and Media Exposure on Corporate Social Responsibility (CSR)

Tax aggressiveness is a company's approach to use regulatory loopholes to decrease the tax burden, which is usually measured through ETR, where a low ETR value indicates a high level of tax aggressiveness Jananti, N. W. R., & Setiawan, (2018). Media exposure gauges the degree of companies' visibility in digital media, which influences public opinion; however, within the mining industry, heightened media attention prompts firms to exercise greater caution in their CSR presentations Yasin, (2020). The simultaneous test (F-test) results confirm that tax aggressiveness combined with media exposure exerts a significant joint impact on CSR disclosure among mining companies during



2023-2024. These findings support research Ajengtiyas et al., (2019) which states that internal factors and the company's supervisory mechanism have a significant effect on reporting decisions when tested simultaneously. Theoretically, tax aggressiveness encourages companies to increase CSR disclosure to maintain legitimacy Widiastuti & Alfariz, (2020), while Media Exposure demanding that companies control their CSR narrative to remain credible Sarra, H. D., & Alamsyah, (2020). Consistent with theory Squirrel and legitimacy theory, these results show that CSR disclosure is a combination of internal strategies and responses to external pressures, so that both Variables significantly influence mining firms' CSR reporting.

CONCLUSION

This study found that tax aggression and media exposure have a considerable impact on the disclosure of corporate social responsibility (CSR) on mining companies on the IDX in 2023–2024. Tax aggressiveness encourages an increase in CSR disclosure as an effort to maintain legitimacy, while media exposure Instead, it lowers disclosures because companies tend to be more cautious when in the public spotlight. Simultaneously, both variables continue to contribute even though the model's capabilities are still limited. Therefore, companies are advised to improve the consistency and transparency of CSR reporting, not only in response to media pressure or tax practices, but as part of their sustainability commitments. Future research may add other variables such as profitability or leverage to expand understanding of the factors that influence CSR.

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