

**ANTI-CORRUPTION DISCLOSURE ON FIRM
PERFORMANCE IN INDONESIA**

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**SUBMITTED IN PARTIAL FULFILLMENT OF THE REQUIREMENTS
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DECLARATION

I, (Vira Ayu Damayanti, 041811333077), declare that:

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FOREWORDS

By offering praise and gratitude to God Almighty, who has given abundant grace and health, so that the author can complete this thesis with the title "Anti-corruption Disclosure on Firm Performance in Indonesia", as one of the requirements to complete the Bachelor of Accounting Program.

The author realizes that this thesis could not have been completed without the support, assistance, guidance, advice and prayers from various parties during the preparation of this undergraduate thesis. In this opportunity, the author would like to express sincere thanks to:

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The author realizes that in this thesis there are still many shortcomings, therefore, the author really expects criticism and constructive suggestions for better works in the future. The author hopes that this thesis research can be useful for readers and those who need it.

Surabaya, August 24th 2022

Vira Ayu Damayanti

ABSTRACT

This study aims to investigate the relationship between anti-corruption disclosure to firm performance. This study uses 228 observations from all non-financial companies listed on the Indonesia Stock Exchange from 2016-2020. This study uses a fixed effect regression method to test the proposed hypothesis and robustness check to show that the result is robust. The research findings show a significant negative association with firm performance. This also shows that the more companies disclose their anti-corruption, the lower the firm performance. Due to the importance of this research topic, further research is expected to improve the quality of research by using other firm performance data and anti-corruption disclosure to complement data.

Keywords: anti-corruption disclosure, firm performance, signal

ABSTRAK

Studi ini bertujuan untuk mengetahui hubungan antara pengungkapan anti korupsi dengan kinerja perusahaan. Studi ini menggunakan 228 observasi dari seluruh perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia dari tahun 2016-2020. Penelitian ini menggunakan metode regresi efek tetap untuk menguji hipotesis yang diajukan dan uji ketahanan untuk menunjukkan bahwa hasilnya kuat. Temuan penelitian menunjukkan hubungan negatif yang signifikan dengan kinerja perusahaan. Hal ini juga menunjukkan bahwa semakin banyak perusahaan mengungkapkan antikorupsinya, semakin rendah kinerja perusahaan. Mengingat pentingnya topik penelitian ini, penelitian selanjutnya diharapkan dapat meningkatkan kualitas penelitian dengan menggunakan data kinerja perusahaan lain dan pengungkapan anti korupsi untuk melengkapi data.

Kata kunci: pengungkapan anti korupsi, kinerja perusahaan, sinyal

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