

## **Climate Change Mitigation Strategies and Media Exposure to Sustainability Report Publications : an Empirical Study of Mineral Mining Companies for the 2020–2024 Period**

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### **Abstract**

This study aims to examine the effect of climate change mitigation strategies and media exposure on the publication of sustainability reports in mineral mining companies listed on the Indonesia Stock Exchange during the 2020–2024 period. This research employs a quantitative approach using secondary data obtained from annual reports, sustainability reports, and official company websites. The sample was selected using a purposive sampling method. Data analysis was conducted using multiple linear regression to test both partial and simultaneous effects. The results are expected to provide insight into the role of climate change mitigation strategies and media exposure in enhancing sustainability report publication among mineral mining companies in Indonesia

**Keywords:** Climate Change Mitigation, Media Exposure, Sustainability Report.

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### **INTRODUCTION**

Global developments in a number of decade final show that issue sustainability has become a strategic agenda in governance world economy . Challenges in the form of degradation environment , inequality social , and pressure economy No Again can separated from activity corporation . The previous business model solely profit- oriented now sued For transform going to a more approach responsible answer in a way social and ecological (Zulfikar et al., 2025) . Changes This driven by increasing awareness public , regulation government , as well as investor pressure on practice sustainable business .

In context said , the report sustainability develop become instrument main in measure and communicate non- financial performance company . Unlike report finance conventional which only emphasize aspect economy , report sustainability covers dimensions environmental , social , and governance ( ESG) . Information disclosed covering management emission carbon , efficiency energy , conservation source power , welfare power work , until transparency of governance (Fazrin et al., 2025) . With Thus , the report sustainability functioning as a medium of accountability corporation at a time means legitimacy social .

Standardization reporting through Global Reporting Initiative (GRI) guidelines are increasingly strengthen credibility report sustainability at the level international (Agung, 2024) . In Indonesia, the obligation compilation report sustainability strengthened through

Regulation Financial Services Authority (POJK) No. 51/POJK.03/2017, which requires company open For convey report sustainability in a way periodically . Regulation This show that transparency sustainability No Again nature voluntary , but rather become part from compliance corporation .

Improvement interest to investment ESG- based also shows change capital market preferences . Investors now No only consider profitability , but also risk environmental and social in decision investment they (Bahriansyah & Lestari Ginting, 2022) . The increasing trend of Assets Under Management (AUM) of products investment ESG -based in Indonesia shows that practice sustainability own implications significant economic for company .

However Thus , the sector mining Still face highlight sharp related impact ecological impacts caused by activities exploration and exploitation source Power natural potential cause deforestation , water pollution , damage land , as well as improvement greenhouse gas emissions glass (Julekhah & Rahmawati, 2019) . This sector is also known as one of the contributor main emission carbon that contributes to acceleration change climate (Oktaviana et al., 2024) .

Intergovernmental Panel about Climate Change (IPCC, 2022) states that improvement greenhouse gas concentrations glass has cause increase significant and potential global temperature trigger disaster ecological if No controlled . Projection global warming of 1.5–4.5°C demands existence action systematic and measurable mitigation . Therefore that , mitigation strategy change climate become element important in policy sustainability company .

Mitigation strategies change climate in sector mining covers subtraction emission carbon , use energy renewable , digitalization operational , management tailings waste , as well as implementation technology low carbon (Aris Munadar et al., 2024) . Implementation of this strategy No only aim reduce impact environment , but also improve efficiency operational and power competition term long company .

In perspective stakeholder theory , company No can operate in a way independent without consider interests of stakeholders interests (Andini Utari et al., 2024) . Investors, society , regulators, and the media have role in form pressure external driving company For increase transparency . Disclosure of mitigation strategies through report sustainability be one of form response to demands the (Sukmawati & Fidiana, 2023) .

mitigation strategies , media exposure becomes factor potential external influence publication report sustainability . Media has function as mechanism control social that can strengthen or weaken legitimacy company (Salsabila & Aristantia, 2025) . The height news about issue environment or CSR activities can increase attention public and encourage company For expand disclosure information (Elvia Alodia Daliman, Hendy Satria, 2024) .

Within the framework theory legitimacy , company make an effort maintain suitability between mark prevailing social organizations and norms (M. Ronal Priandi<sup>1\*</sup>, Putra Oktri Wijaya<sup>2</sup>, Muhammad Naufal Khalilly<sup>3</sup>, 2022) . Media exposure can increase pressure reputational so that company pushed For show commitment sustainability through publication more reports comprehensive (Cyhintia & Sofyan, 2023) . With Thus , the media does not only functioning as transmitter information , but also as instrument former perception public .

Although a number of study has discuss influence mitigation change climate as well as media exposure to disclosure sustainability in a way separate , still there is limitations research that tests second variables the in a way simultaneously , especially in the sector mineral mining in Indonesia for the 2020–2024 period . In fact sector This own level sensitivity high and located environment in pressure regulations as well as the increasing public strong (Hertati, 2021) .

Based on gap study said , the study This make an effort give contribution empirical with analyze the influence of mitigation strategies change climate and media exposure to

publication report sustainable research This expected can enrich literature accountancy sustainability , strengthening relevance stakeholder theory and theory legitimacy , as well as give implications practical for company mining in increase quality reporting sustainability .

## METHODOLOGY

Study This use approach quantitative with design purposeful causality For test the influence of mitigation strategies change climate and media exposure to publication report sustainable in the company mineral mining companies listed on the Indonesia Stock Exchange for the 2020–2024 period . quantitative chosen Because study This emphasize on testing hypothesis through analysis statistics For know connection cause and effect between variables in a way objective and measurable . Research This is explanatory research because make an effort explain relatedness between variables independent and variable dependent based on the empirical model constructed .

Population study covers all over company sector mineral mining listed on the Indonesian Stock Exchange during period observations from 2020 to 2024. Determination sample done with purposive sampling technique , namely election sample based on criteria certain to suit with objective research . Criteria the covering listed companies in a way consecutive during period research , publishing report annual in a way complete , revealing information sustainability Good in report annual and report sustainability separately , and provide information related to mitigation strategies change climate and activities not quite enough answer social company on the official website company . Based on criteria said , obtained a number of companies that meet condition For made into sample study for five years observation .

Study This using secondary data obtained through method documentation . Data collected from report annual report sustainability , as well as information available on the official website companies and online media publications that contain activity sustainability company . Use of secondary data chosen because the data is needed has available in form report official that can accessible public and relevant For measure variables study .

Variables independent in study This consists of from mitigation strategies change climate and media exposure, whereas variables dependent is publication report sustainable mitigation strategies change climate measured based on disclosure policies and actions company in reduce impact environment , especially those related to with greenhouse gas emissions glass and efficiency energy . Measurement done use content analysis method with give score to indicator like use energy friendly environment , reduction emissions , management waste , as well as use of available materials recycled repeat . Every disclosed indicators given mark one , while the other one is not expressed given mark zero , then counted in form index disclosure .

Media exposure is measured based on level exposure companies in the mass media and related digital media activity sustainability and responsibility answer social company . Measurement done with dummy approach , namely giving mark One if company disclose activity sustainability on the official website or get online media coverage , and values zero if No there is disclosure or news . In addition , the number of article or news containing the company name in context sustainability is also used as indicator intensity media exposure .

Publication report sustainable as variables dependent measured based on level disclosure aspect economic , environmental , and social aspects that refer to the Global Reporting Initiative (GRI) guidelines . Measurement done with count number of items disclosed compared to with the total items that should be expressed , so that obtained mark index disclosure sustainability . Increasingly tall mark index , the more wide level publication report sustainable activities carried out company .

Data analysis was performed use help device soft statistics through a number of stages . Stages beginning is analysis statistics descriptive For describe characteristics of research data , including minimum, maximum , average, and standard values deviation . Next assumption testing was carried out classical tests which include normality , multicollinearity , heteroscedasticity and autocorrelation tests to ensure that the regression model fulfil assumptions base good estimation . Testing hypothesis done use analysis multiple linear regression with the equation model  $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \varepsilon$ , where Y is publication report sustainable , X1 is a mitigation strategy change climate , and X2 is media exposure. The t-test is used For know influence partial of each variable independent to variables dependent , while the F test is used For test influence simultaneous second variables independent to variables dependent . In addition , the coefficient determination ( $R^2$ ) is used For measure model capabilities in explain variation variables dependent . All testing done at the level 5 percent significance .

## RESULTS AND DISCUSSION

Based on the results of data processing using SPSS for mineral mining companies for the 2020–2024 period, the following results were obtained:

### 1. Descriptive Statistical Analysis

**Table 1. Results of Descriptive Statistical Analysis**

Variables	N	Minimum	Maximum	Mean	Standard Deviation
MITIGATION	75	0.25	1.00	0.6200	0.23016
MEDIAEX	75	0.0	1.0	0.867	0.3422
SR	75	0.27	0.68	0.4687	0.08465

Based on table 1. the number observation in study This is 75 data that comes from from 15 companies during 2020–2024 period . Mitigation strategy variables change climate (MITIGATION) has minimum value of 0.25 and maximum of 1.00, with an average of 0.6200. This is show that in a way general company has disclose more from half indicator mitigation change climate . Standard deviation of 0.23016 shows relative data variation moderate .

The media exposure variable (MEDIAEX) has minimum value of 0 and maximum of 1 with an average of 0.867. This indicates that part big company has utilize media as means disclosure information sustainability .

Variables publication report sustainable (SR) has minimum value of 0.27 and maximum of 0.68 with an average of 0.4687. This value show that 387level disclosure report sustainability Still is in the category currently .

### b. Multiple Linear Regression Analysis

**Table 2. Results of Multiple Linear Regression Analysis**

Variables	B	Std. Error	Beta	t	Sig.
Constant	0.309	0.029	—	10,665	0,000
MITIGATION	0.127	0.037	0.344	3,453	0.001
MEDIAEX	0.093	0.025	0.378	3,790	0,000

Based on the table above , the equation regression obtained is :

$$SR = 0.309 + 0.127 \text{ MITIGATION} + 0.093 \text{ MEDIAEX}$$

Constant value of 0.309 shows that if the mitigation strategy change climate and media exposure are considered zero , then mark publication report sustainable of 0.309.

Mitigation strategy coefficient change climate of 0.127 with mark significance of 0.001 (<0.05). This show that mitigation strategy change climate influential positive and significant to publication report sustainable . This means that every improvement One unit disclosure mitigation will increase index publication report sustainability of 0.127.

The media exposure coefficient is 0.093 with significance of 0.000 ( $<0.05$ ). This shows that media exposure has an effect positive and significant to publication report sustainability. Companies that have media exposure tends to own level publication report greater sustainability tall.

### c. Coefficient Test Determination

**Table 3. Model Summary**

R	R Square	Adjusted R Square	Std. Error	Durbin-Watson
0.561	0.315	0.296	0.07104	1,949

The Adjusted R Square value of 0.296 indicates that 29.6% of the variation publication report sustainable can explained by mitigation strategies change climate and exposure media used in the research model this. That is, both variables the own sufficient contribution in explain change level disclosure report sustainability in the company mining. Although Thus, the value it also indicates that Still there is 70.4% variation that is influenced by other factors outside the model, such as size company, level profitability, structure ownership, leverage, governance companies, as well as pressure regulation. This is show that practice reporting sustainability is complex phenomena and influenced by various factors internal and external aspects external company.

Temporary that, the Durbin-Watson value of 1.949 is in range 1.5 to 2.5, which is general show No existence symptom autocorrelation in the regression model. Conditions This indicates that residual or error prediction on one period No correlated with residuals in the period others. With Thus, the regression model used in study This fulfill one of the assumptions classic linear regression, so that results estimate can assessed reliable and unbiased due to problem autocorrelation.

### d. F Test (Simultaneous)

**Table 4. F Test (Simultaneous)**

F count	Sig.
16,541	0,000

Calculated F value amounting to 16,541 with level significance of 0.000 indicates that the regression model used in study This worthy and significant in a way statistics. Because the value significance more small from 0.05, then can concluded that mitigation strategy change climate and media exposure simultaneous influential to publication report sustainable.

This result indicates that second variables independent the in a way together capable explain variation in publication report sustainable in the company mining. With Thus, the research model that was built can used For predict and explain connection between variables independent and variable dependent in a way overall.

## DISCUSSION

Test results hypothesis show that mitigation strategy change climate influential positive and significant to publication report sustainable. Findings This indicates that the more tall commitment company in implement policies and actions subtraction impact environment, then the more wide level disclosure information sustainability that is carried out. Mining companies that have risk environment tall tend use report sustainability as means For show not quite enough answer ecologically to public. In conceptual, thing This in line with theory legitimacy that states that organization will make an effort acquire and maintain reception social with adapt his activities to values and expectations community (Dowling & Pfeffer, 1975). Mitigation strategies change expressed climate in report sustainability become form response company to pressure social, regulatory, and demands public on transparency environment.

In addition, the results research also shows that media exposure has an effect positive and significant to publication report sustainable. Companies that obtain more media exposure tend to increase transparency through disclosure information sustainability. Media functions as a mechanism to control external capabilities from public opinion and influence company reputation. When the activity of a company is often reported, pressure for good image and accountability becomes stronger. Findings in line with stakeholder theory states that a company does not quite enough answer to all over stakeholders interests, not only holder shares (Freeman, 1984). With this, the report sustainability becomes a tool of communication strategic company in conveying performance social and environmental to public.

Research result this can also be explained through perspective theory agency, which stated that disclosure more information wide can reduce asymmetry information between management and owners company (Jensen & Meckling, 1976). In the context of this, mitigation strategy change climate and media exposure encourage management to increase transparency as a form of accountability to the holders shares and other stakeholders.

In a way simultaneously, the results of the F test show that mitigation strategy change climate and media exposure together are influential significant to publication report sustainable. This shows that combination between internal company commitment in management environment and pressure external from media is an important factor in pushing practice reporting sustainability. In the industry mining that has sensitivity to issue environment, legitimacy social and reputation company become very crucial aspect for good sustainability business.

The Adjusted R Square value of 0.296 indicates that second variables can explain 29.6% of the variation publication report sustainable. Although significant, numbers confirm that practice reporting sustainability is also influenced by various factors other than those in the research model, such as size company, profitability, leverage, structure ownership, as well as quality of governance company. With this, reporting sustainability is a complex and multidimensional phenomenon that is influenced by internal and external factors of a company.

In a way overall, results study strengthen argumentation that a company mining that has a mitigation strategy change good climate and get high media attention tend to be more active in publishing report sustainability as a form of accountability and efforts to maintain legitimacy in the eyes of public.

## CONCLUSION

Study shows that mitigation strategy change climate is influential positive and significant to publication report sustainable in the company mineral mining. This signifies that the more good commitment company in management environment, increasingly tall level disclosure report sustainability.

Media exposure also has an influence positive and significant to publication report sustainable, which shows that pressure and media attention pushed company to increase transparency. In simultaneous, both variables are influential significant, although model capabilities in explaining publication report sustainable still limited, so that there are other external factors study this is what is involved influence.

## THANK-YOU NOTE

1. Writer convey acceptance of love to lecturer the mentor who has given direction, input, and guidance during the research process until compilation article This.

2. The author also said accept love to institutions place research that has been give support as well as access to the required data .
3. Accept love delivered to family and all the party that has give moral support and motivation so that study This can completed with Good .

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