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Examining the Role of Environmental Performance, Profitability, and Independent Boards in Environmental Disclosure: The Moderating Effect of Media Exposure

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Abstract
Purposes: This paper asks whether environmental performance, profitability, and the proportion of independent commissioners shape the breadth of environmental information that Indonesian firms report, and whether media exposure conditions those relationships.
Methods: Non-financial issuers on the Indonesia Stock Exchange between 2020 and 2023 constitute the study population. Purposive screening produced 36 firms observed across four consecutive years, giving a balanced panel of 144 firm-year observations. Hypotheses were tested through moderated regression analysis (MRA) estimated in EViews 12.
Findings: Environmental performance emerges as the only variable that meaningfully explains disclosure breadth. Neither profitability nor the proportion of independent commissioners shows a significant association with environmental disclosure, and media exposure fails to condition any of the three relationships examined.
Novelty: The study treats media exposure as a boundary condition rather than a direct determinant of disclosure. Its results indicate that, in the Indonesian setting, external media pressure does not amplify the disclosure incentives generated by firm-level environmental performance, financial capacity, or board independence.

Keywords*:* Environmental Disclosure, Environmental Performance, Media Exposure.

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INTRODUCTION

Companies today are expected to do more than generate financial returns. They are also judged on how they treat the communities in which they operate and the natural resources on which they depend. Growing pressure from climate change, pollution, and the depletion of those resources has obliged firms to be more open about the environmental consequences of their operations (Gray et al., 1995). Reporting on environmental matters has consequently become

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one of the clearest signals a firm can send about its commitment to sustainable business practice (Clarkson et al., 2008).

Environmental disclosure refers to the communication, through corporate reporting, of information concerning a firm's environmental responsibilities (Sayuti et al., 2020). Public attention to environmental questions in Indonesia has risen sharply, yet the empirical picture remains uneven. Reporting among non-financial firms is generally modest and varies considerably across sectors (Wahyuningrum et al., 2020). Published disclosure indices illustrate this dispersion: 41.43% in Annisa and Ermaya (2022), 31.80 % in Wahyuningrum et al. (2022), 45.35 % in Terry and Asrori (2021), 42.09 % in Chaq and Wahyudin (2020), 42.96 % in Rinsman and Prasetyo (2020), and 31.36 % in Suprapti et al. (2019).

Sustainability reporting has been mandatory since the issuance of POJK No. 51/ POJK.03/2017 (Wahyuningrum et al., 2026), but obligation has not guaranteed correspondence between what firms report and what they actually do. Several episodes suggest that disclosure often performs a symbolic rather than a substantive function. In the plantation sector, PT Astra Agro Lestari and PT Tunas Baru Lampung have faced allegations of involvement in deforestation and land burning across Kalimantan and Sumatra even as their annual reports asserted a zero burning policy (Nikonovas et al., 2020; Ekawati et al., 2024; Hanafi & Ansari, 2023). PT Semen Indonesia attracted criticism over damage to karst ecosystems in Rembang while its reporting emphasized energy efficiency without supporting quantitative evidence (Zairin & Shauki, 2018; Tempo.co, 2015). In property, PT Agung Podomoro Land and PT Kapuk Naga Indah took part in the ecologically contentious Jakarta Bay reclamation project (Widojoko, 2023), yet framed their sustainability reports around contributions to sustainable development (Patawari et al., 2022; Mutia & Herdiansyah, 2019; Susanti & Afrizal, 2018). PT Indonesia Power, a subsidiary of PLN, has likewise been criticized for air pollution around the Suralaya coal-fired power plant without corresponding transparency on emissions data (Putri & Angela, 2024; Puspaningtyas et al., 2024). These cases suggest that disclosure practice in Indonesia is driven more by image management and the pursuit of social legitimacy than by verifiable environmental performance.

Variation in disclosure is not arbitrary; it reflects a combination of internal capabilities and external demands. Firm size, profitability, institutional ownership, and environmental performance recur across the Indonesian literature as explanatory factors (Wicaksono et al., 2024; Nariswari et al., 2024). Ghozali (2022) tests board size, audit committee size, environmental certification, profitability, leverage, and firm size. Laksana and Prastiwi (2025) concentrate on institutional ownership, audit committees, and the board of directors, while Dewi (2023) works with profitability, firm size, and environmental performance, and Karjono (2022) adds firm age to a comparable set. Beyond Indonesia, Ismail et al. (2018) attribute disclosure in developing economies to firm size, ISO 14001 certification, leverage, foreign ownership, and industry affiliation. Richard and Wijaya (2022) examine media exposure alongside board composition; Ifada et al. (2021) combine environmental performance with size and financial performance; Siregar and Kusumawardhani (2023) pair profitability with environmental performance; Putri and Wahyuningrum (2021) consider size, leverage, and auditor type; Maulana and Baroroh (2022) add industry type; and Syahri (2023) again isolates environmental performance. Three of these determinants, namely environmental performance, profitability, and board independence, return unstable results across studies, and that instability is the reason they are selected for the present model.

The inconsistency is readily documented. Support for a positive environmental performance effect appears in Clarkson et al. (2008), Baalouch et al. (2019), Pawitradewi and Wirakusuma (2020), and Juniartha and Dewi (2019), whereas Bewley and Li (2000), Sukasih and Sugiyanto (2017), Maulana et al. (2021), Dewayani and Ratnadi (2021), and Purwanto and Nugroho (2020) detect no such relationship. Profitability fares no better: a positive association is documented by Purwanto and Nugroho (2020), Ismail et al. (2018), Hamzah and Rodiyah (2019), and

Elshabasy (2018); a null result by Al_arussi and Al_dhamari (2017), Rahmawati and Budiwati (2018), Julekhah and Rahmawati (2019), Ardi and Yulianto (2020), Deswanto and Siregar (2018), Dewayani and Ratnadi (2021), and Deantari et al. (2019); and an inverse relationship by Maulana et al. (2021) and Wahyuningrum et al. (2021). Evidence on independent commissioners is divided along similar lines, with positive estimates in Aliyu (2019), Pawitradewi and Wirakusuma (2020), and Juniartha and Dewi (2019), null findings in Suprapti et al. (2019) and Kurniawan (2019), and a negative coefficient in Kilincarslan et al. (2020).

One explanation for these conflicting results is that internal characteristics translate into disclosure only under particular external conditions. Legitimacy theory holds that organizations calibrate both their activities and their communication to what society expects of them; where that expectation is weakly articulated, the incentive to disclose weakens with it. Media coverage is among the principal channels through which such expectations become visible and costly to ignore. Prior work is itself divided: media exposure has been found to reinforce the link between governance and environmental disclosure (Awaliyah and Ardianingsih, 2024; Darmayanti et al., 2025), while other studies report negligible or condition-specific effects (Kurniansyah et al., 2021; Sulistyawati and Saputra, 2025). Media attention has also been shown to narrow information asymmetry in ESG reporting (Zhang et al., 2023). Because the press functions as a public watchdog that shapes corporate reputation, firms that receive more media attention face stronger incentives to report environmental information (Brown and Deegan, 1998; Patten and Crampton, 2003), and such scrutiny raises both accountability and reputational cost (Dyck et al., 2008; Bednar, 2012; Deephouse, 2000). Cho and Patten (2007) argue along parallel lines that media pressure intensifies legitimacy concerns at the managerial level. Testing exposure as a moderator therefore offers a plausible route to reconciling the divergent findings summarized above.

Two theoretical frames guide the analysis. Legitimacy theory treats disclosure as an instrument for securing and preserving social approval, since reporting allows firms to demonstrate that their operations conform to prevailing environmental values and norms (Ulupui et al., 2020). Stakeholder theory shifts the emphasis toward accountability, casting disclosure as a response to the informational claims of parties affected by corporate activity and as a means of sustaining their continued support (Afnani, 2022; Budiyani & Erawati, 2024).

Environmental performance captures how far a firm actually discharges its responsibility for the environmental consequences of its operations; Ifada and Saleh (2022) frame it as the sum of the conservation efforts a company undertakes. Managers with a strong record have something worth reporting, and what they report shapes how the firm is perceived (Chaq & Wahyudin, 2020). Broader disclosure by strong performers therefore serves a dual purpose: it consolidates legitimacy and it builds reputation, and favorable community perception in turn reinforces that legitimacy (Putri et al., 2024). Read through a legitimacy lens, sound environmental performance is the evidence that makes disclosure worth making, which implies that firms performing well environmentally will also disclose more extensively.

H_1: Environmental performance has a positive effect on environmental disclosure.

Profitability, commonly treated as a headline indicator of corporate success, measures a firm's capacity to generate returns within a given period (Sari & Yuniarta, 2018). Legitimacy theory suggests that firms align their conduct with social norms so that their operations are read as acceptable (Suchman, 1995), and disclosure serves as a principal vehicle for that alignment (Deegan, 2002). Profitable firms attract closer public attention and therefore carry a heavier burden of justification, which encourages wider reporting as an expression of accountability and transparency (Hossain et al., 1995). They also possess the financial slack to invest in environmental information that improves how they are viewed (Al_arussi & Al_dhamari, 2017) and to meet environmental requirements more comfortably. Following this line of argument, higher profitability should accompany more extensive environmental disclosure, a pattern reported by Putra et al. (2021), Hapsari et al. (2024), Maulia and Yanto (2020), Purwanto and Nugroho (2020), Wahyuningrum et al. (2022), Ismail et al. (2018), Hamzah and Rodiyah (2019), and Elshabasy (2018).

H_2: Profitability has a positive effect on environmental disclosure.

An independent commissioner sits on the board without business or family ties to controlling shareholders, members of the board of directors, fellow commissioners, or the company itself (Wardani & Haryani, 2018). Stakeholder theory positions such members as custodians of the financial and non-financial information on which outside parties rely when judging corporate sustainability (Kurniawan, 2019). Acting on behalf of a broad constituency, independent commissioners can be expected to press management toward fuller disclosure, environmental reporting included. Wardani and Haryani (2018) argue that a larger independent contingent renders oversight more effective and more objective and, by extension, widens the scope of environmental reporting; consistent evidence appears in Aliyu (2019), Pawitradewi &andWirakusuma (2020), and Juniartha and Dewi (2019).

H_3: The independent board of commissioners has a positive effect on environmental disclosure.

Whether a strong environmental record actually converts into disclosure may depend on how visible the firm is. Companies that perform well have an incentive to capitalize on media attention, using wider environmental reporting to consolidate reputation and social legitimacy (Cho & Patten, 2007). Media visibility raises stakeholder awareness and sharpens public expectations regarding environmental accountability, prompting firms to communicate their commitments more openly (Deegan, 2002). Where coverage is extensive, good performers should therefore disclose more, so that exposure amplifies the relationship between environmental performance and disclosure (Al-Tuwaijri et al., 2004). Where coverage is thin, external scrutiny recedes and the incentive to report voluntarily weakens accordingly. The media's function as a societal monitoring mechanism that encourages fuller reporting of environmental activity is well established (Neu et al., 1998), which is why exposure is treated here as a conditioning factor rather than a direct driver of disclosure.

H_4: Media exposure strengthens the effect of environmental performance on environmental disclosure.

Firms with healthy earnings command the resources needed to fund environmental initiatives and to communicate them through corporate reporting as part of their accountability to stakeholders (Cormier & Magnan, 2003). Legitimacy theory again suggests that organizations disclose in order to secure social approval for their conduct. Financial capacity alone, however, establishes only the ability to disclose; the willingness to do so is shaped by outside pressure, of which media attention is a leading source. Under heavy coverage, profitable firms have more reputation at stake and stronger reasons to make their environmental reporting transparent (Patten, 2002; Clarkson et al., 2008). Where attention is limited, public scrutiny falls away and even profitable firms may perceive little reason to volunteer environmental information (Luo et al., 2012). Exposure is therefore expected to reinforce the relationship between profitability and disclosure by raising the accountability demands placed on financially successful firms.

H_5: Media exposure strengthens the effect of profitability on environmental disclosure.

Within the governance structure, independent commissioners monitor management and safeguard stakeholder interests, including those tied to social and environmental obligations (Fama & Jensen, 1983; Haniffa & Cooke, 2005), and their presence is expected to widen corporate transparency through more extensive environmental reporting. Stakeholder theory supports that expectation, since firms face pressure to address the informational demands of diverse constituencies. How far such monitoring translates into disclosure, however, is likely to depend on the external pressure the firm confronts. Intense media attention places environmental questions in the public eye and gives independent commissioners both the mandate and the urgency to insist on fuller reporting in defense of organizational legitimacy and reputation (Luo et al., 2012; Michelon & Parbonetti, 2012). Where exposure is low, reputational stakes fall and the influence of independent members weakens correspondingly (Jizi et al., 2014). Because coverage heightens organizational visibility and invites closer public examination, stakeholders under those conditions demand more transparent environmental information, which should magnify the effect of board independence on disclosure practice.

H$_6$: Media exposure strengthens the effect of the independent board of commissioners on environmental disclosure.

METHOD

This is a quantitative, hypothesis-testing study based on secondary data. The population comprises non-financial companies listed on the Indonesia Stock Exchange between 2020 and 2023. Purposive sampling yielded 36 firms, each observed in every year of the period, producing a balanced panel of 144 firm-year observations. The screening criteria and the resulting sample are set out in Table 1.

Table 1. Research Sample Selection

No.	Criteria	Outside Criteria	Sample
1	Companies operating outside the financial sector and listed on the Indonesia Stock Exchange (IDX) throughout 2020-2023		608
2	Companies outside the financial sector disclosing sufficient data to support measurement of the study variables	(519)	89
3	Companies registered as PROPER participants throughout the 2020-2023 period	(53)	36
	Sample companies		36
	Number of observation years (4 years, 2020-2023)		144
	Number of units of analysis		144

Source: Processed Secondary Data, 2024

The model comprises five variables. Environmental disclosure serves as the dependent variable; environmental performance, profitability, and the proportion of independent commissioners serve as independent variables; and media exposure serves as the moderator. Data were gathered by documentation, drawing on annual and sustainability reports published on company websites, PROPER assessment results issued by the Ministry of Environment and Forestry, and environmental news published online. Panel data regression and moderated regression models were used to estimate the relationships among the dependent, independent, and moderating variables, with descriptive and inferential statistics generated in EViews 12. Model estimation and classical assumption testing preceded the hypothesis tests. Table 2 summarizes how each variable is defined and measured.

Table 2. Variable Operational Definition

No	Variable	Variable Definition	Measurement
1	Environmental disclosure (ED)	The communication to the public of information relating to a company's environmental policies, activities, and performance (Gerged et al., 2021)	ED = items disclosed ÷ total items that should be disclosed (Safitri & Wahyuningrum, 2021)
2	Environmental Performance (EP)	The concern and responsibility a company demonstrates for environmental preservation in the conduct of its operations (Pawitradewi & Wirakusuma, 2020)	The company's PROPER rating under Ministry of Environment (KLH) criteria: Gold = 5; Green = 4; Blue = 3; Red = 2; Black = 1 (Hapsoro & Adyaksana, 2020)
3	Profitability (PROFIT)	The company's capacity to generate profit from the assets it controls (Maulia & Yanto, 2020)	Profitability = net profit after tax ÷ total assets (Maulia & Yanto, 2020)
4	Independent Board of Commissioners (IBC)	Members of the board of commissioners who hold no relationship with particular affiliated parties and are drawn from outside the company (Syofyan, 2021)	Number of independent commissioners ÷ total board of commissioners (Novianti & Eriandani, 2022)
5	Media Exposure (ME)	A company's publication of reports on its social responsibility activities through its own media channels (Florencia & Handoko, 2021)	1 = environmental activities published on the official website or in online news; 0 = not published (Florencia & Handoko, 2021)

Source: Processed Secondary Data, 2024

RESULTS AND DISCUSSION

Descriptive statistics for the five variables are reported in Table 3.

Table 3. Descriptive statistical analysis results

Variable	N	Minimum	Maximum	Mean	Std. Dev
ED	144	0.062500	1.000000	0.559462	0.265379
EP	144	2.000000	5.000000	3.583333	0.797724
PROFIT	144	-0.117666	0.599025	0.078247	0.099847
IBC	144	0.250000	0.833333	0.441556	0.130619
ME	144	0.000000	1.000000	0.854167	0.354171

Source: Data Processed With Eviews 12 (2026).

Environmental disclosure averages 0.559, placing the typical sample firm at a moderate level of environmental reporting, while a standard deviation of 0.265 points to considerable heterogeneity between firms. Environmental performance averages 3.58 on a scale running from 2 to 5, which corresponds to a broadly favorable PROPER rating across the sample. Profitability averages 0.078; the negative minimum indicates that some firms recorded losses during the period, although the sample as a whole remained profitable. Independent commissioners account for an average of 44 % of board seats, a proportion consistent with reasonably represented independent oversight. Media exposure records the highest mean at 0.854, indicating that the great majority of sample firms attracted media coverage during the observation window.

The classical assumption tests yield the following results. The Jarque-Bera probability of 0.061853 exceeds the 0.05 threshold, so the null hypothesis of normally distributed residuals cannot be rejected. The multicollinearity test returns tolerance values above 0.10 and variance inflation factors below 10 for the independent and moderating variables, indicating that the regressors are not collinear. The Durbin-Watson statistic of 1.527520 falls within the range of 1 to 3 that is conventionally taken to indicate the absence of autocorrelation. The Glejser test yields a Prob. Chi-Square value of 0.1937, above the 5 % threshold, so the model shows no evidence of heteroscedasticity. The adjusted R-squared of 0.122005 indicates that environmental performance, profitability, and the independent board of commissioners, together with media exposure as a moderator, jointly account for 12.2 % of the variation in environmental disclosure; the remaining 87.8 % is attributable to factors outside the model. Table 4 summarizes the hypothesis tests.

Table 4. Summary of Hypothesis Testing Results

	Hypothesis	Coef	Sig. (<0.05)	Results
H1	Environmental performance has a positive effect on environmental disclosure	0.110834	0.0006	Accepted
H2	Profitability has a positive effect on environmental disclosure	-0.285881	0.4985	Rejected
H3	Independent board of commissioners has a positive effect on environmental disclosure	0.390989	0.3710	Rejected
H4	Media exposure strengthens the effect of environmental performance on environmental disclosure	-0.081445	0.2869	Rejected
H5	Media exposure strengthens the effect of profitability on environmental disclosure	0.705124	0.1183	Rejected
H6	Media exposure strengthens the effect of the independent board of commissioners on environmental disclosure	-0.550853	0.2419	Rejected

Source: Data Processed With Eviews 12 (2026).

The Effect of Environmental Performance on Environmental Disclosure

The estimates support H1. Firms with stronger environmental performance report environmental information more extensively and in greater detail. This result is consistent with legitimacy theory, which holds that organizations pursue, sustain, and reinforce social acceptance by keeping their activities and their disclosures aligned with what society values and expects (Ogunode, 2022). A credible environmental record gives firms substantive material with which to communicate their environmental responsibilities (Rana et al., 2025), and doing so helps preserve standing in the public eye. Stakeholder theory leads to a similar expectation, since firms are obliged to satisfy the informational needs of parties whose interests and influence bear on corporate sustainability, among them government, investors, and surrounding communities (Rajeshwaran & Ranjani, 2014). Organisations that perform well environmentally are consequently more likely to engage in comprehensive reporting, which signals accountability while supporting durable relationships with stakeholders. Comparable patterns have been reported elsewhere: firms with strong environmental records intensify their reporting both to build legitimacy and to accommodate stakeholder demands for transparency (Haninun et al., 2018; Moussa et al., 2022).

The Effect of Profitability on Environmental Disclosure

Profitability shows no significant association with environmental disclosure, so H2 is not supported. Financial performance on its own therefore does not explain why disclosure practices differ across firms. From a legitimacy standpoint, environmental reporting is a device through which organizations maintain social standing, and the need for that standing does not scale straightforwardly with earnings (Ogunode, 2022). Stakeholder theory offers a complementary reading: firms expand environmental reporting when stakeholders attach real weight to environmental accountability, so profitable firms facing modest environmental pressure have little reason to disclose more than their peers (Sururi & Ismail, 2023). The result is consistent with earlier evidence that profitability does not significantly influence environmental or carbon emission disclosure, which remains largely voluntary and is not perceived to lift firm value directly (Hapsari et al., 2024; Kurniawan, 2019; Julekhah & Rahmawati, 2019; Kholmi et al., 2020; Dharma et al., 2024).

The Influence of the Independent Board of Commissioners on Environmental Disclosure

The proportion of independent commissioners bears no significant relationship to environmental disclosure, leaving H3 unsupported. Neither the presence nor the relative size of the independent contingent appears to drive transparency in environmental reporting. One explanation is that board oversight in these firms remains concentrated on financial performance, with sustainability matters receiving comparatively little attention (Jensen, 1993; Fama & Jensen, 1983). Limited environmental expertise and constrained decision-making authority may further restrict commissioners' capacity to push for wider environmental reporting (Walls et al., 2012; Liao et al., 2015). Disclosure policy therefore appears to be shaped principally by managerial initiative and operational considerations rather than by board-level supervision. Nurvita and Priambodo (2022) and Nur et al. (2023) report similar null findings for the Indonesian corporate setting.

The Role of Media Exposure in Moderating the Influence of Environmental Performance on Environmental Disclosure

Media exposure does not significantly strengthen the link between environmental performance and disclosure, so H4 is rejected. Firms with strong environmental records do not appear to disclose more simply because they attract media attention. This may be because disclosure decisions in this setting follow regulatory requirements and internal governance routines rather than external media pressure. Although the literature contends that media visibility heightens corporate responsiveness to environmental issues by shaping public perception and reputation (Patten, 2002), no such moderating role is evident here, which suggests that media influence in the Indonesian environmental context remains weak or diffuse. Cormier and Magnan (2015) and Cho and Patten (2007) note that the effect of media on environmental disclosure hinges on the character of news coverage and on how prominently environmental issues feature in public debate. The finding is also consistent with Hackston and Milne (1996), who attribute environmental disclosure primarily to internal considerations such as legitimacy strategy and managerial policy rather than to external media pressure, and with Jarboui and Moalla (2024), who likewise find no moderating effect of media exposure on the relationship between environmental governance and disclosure.

The Role of Media Exposure in Moderating the Influence of Profitability on Environmental Disclosure

H5 is likewise rejected, since media exposure does not condition the relationship between profitability and disclosure. Financial strength alone therefore does not translate into broader environmental reporting, even under conditions of high visibility. Firms with ample resources to fund sustainability initiatives do not automatically convert that capacity into greater environmental transparency. The pattern again suggests that disclosure practice responds to regulatory compliance and managerial judgment rather than to media attention; exposure appears to raise corporate visibility and reputation without generating pressure strong enough to induce wider reporting. The result corroborates Abdullah et al. (2020), who document an insignificant moderating role for media exposure in the association between profitability and carbon emission disclosure, and Florencia and Handoko (2021), who report that profitability leaves environmental disclosure unaffected despite substantial media coverage.

The Role of Media Exposure in Moderating the Influence of the Independent Board of Commissioners on Environmental Disclosure

H6 is not supported. Public attention generated through media coverage proves insufficient to strengthen the effect of independent commissioners on environmental disclosure. Although a larger independent contingent is expected to reinforce accountability and transparency, its contribution to environmental reporting appears to remain limited in practice. This may reflect a tendency for independent commissioners to concentrate on conventional oversight duties, with environmental disclosure occupying a marginal position on the board's strategic agenda. Media visibility, on this reading, does not make independent commissioners more effective advocates of broader reporting, nor has it operated as an external pressure mechanism capable of sharpening the effectiveness of internal governance. Environmental disclosure thus appears to be governed more by internal rules and corporate policy than by any interaction between board independence and media attention. The finding aligns with Jarboui and Moalla (2024) and Abdullah et al. (2020), both of whom report that media exposure does not consistently moderate the association between corporate governance mechanisms and environmental disclosure, particularly in developing economies.

CONCLUSION

Environmental performance is the principal driver of environmental disclosure in this sample. The positive and significant coefficient indicates that firms with stronger environmental records report environmental information more transparently. Profitability and the proportion of independent commissioners, by contrast, exert no significant influence, and media exposure does not moderate any of the three relationships tested. Overall, the results suggest that environmental disclosure in Indonesian non-financial firms is anchored in genuine environmental management practice rather than in financial capacity, board composition, or the intensity of media attention. For practice, this implies that firms seeking to strengthen both their disclosure profile and their legitimacy should treat improvements in day-to-day environmental management as the primary lever.

Several limitations qualify these conclusions. Only one of the six hypotheses is supported, so the model explains the determinants of environmental disclosure only partially. Measurement rests on secondary data and therefore carries some scope for subjective judgment, particularly in scoring disclosure items. The observation period and sample coverage are also narrow, which limits generalization. Future work might extend the model with variables that carry stronger explanatory potential, such as regulatory pressure, institutional ownership, or broader ESG factors. It might also adopt a more comprehensive measure of media exposure than a binary indicator and widen both the observation period and the sample frame.

DECLARATION OF AI USE

The authors declare that AI tools was used solely to assist with language editing, including grammar correction, sentence restructuring, and paraphrasing to improve the clarity and readability of this manuscript. AI tools was not used to generate research ideas, collect or analyze data, interpret findings, or draw conclusions. All AI-assisted content was carefully reviewed, verified, and revised by the authors, who take full responsibility for the accuracy, originality, integrity, and scientific content of this manuscript.

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