

ABSTRACT

Corporate Social Responsibility is a transparent effort made by the company based on ethical values, compliance with laws and regulations, respect for other people, society and the environment, which is used as a commitment to contribute to improving the quality of life in the company's environment. The purpose of this study is to find out what factors can affect the disclosure of a company's Corporate Social Responsibility. Whether the independent variable and the dependent variable have an effect simultaneously and partially. The independent variables used are institutional ownership, foreign ownership, managerial ownership, profitability, company age, and disclosure of Corporate Social Responsibility as the dependent variable. The object used in this study is a mining company listed on the Indonesia Stock Exchange in 2015-2020. The method used is quantitative. The sampling technique used is purposive sampling with certain criteria in order to obtain 72 samples consisting of 12 companies. Panel data regression is an analytical technique used in this study with data processing using Eviews11. The random effect model was selected after conducting 3 panel data model selection tests. The results of the tests carried out show that the ownership structure, profitability, and company age simultaneously affect the disclosure of Corporate Social Responsibility. Partial testing shows that managerial ownership and company age have a significant effect. Suggestions for further research are recommended to use other independent variables that have an influence on the disclosure of Corporate Social Responsibility. Researchers can also change the object of research with the aim of getting better research results.

Keywords: Corporate Social Responsibility, Ownership Structure, Profitability, Firm Age.