

ABSTRACT

Corporate Social Responsibility (CSR) or social responsibility is one of the systems or rules made by the government for each company to pay attention to awareness of the environmental and social conditions in which the company's operational activities take place.

This study aims to determine the effect of ownership structure, profitability, and company age on disclosure of corporate social responsibility in textile and garment sub-sector companies listed on the Indonesia Stock Exchange for the period 2018-2022.

The study uses a population of textile and garment sub-sector companies listed on the Indonesia Stock Exchange for the 2018-2022 period. The sampling technique used purposive sampling technique, the number of sample companies in this study were 16 companies with a period of 5 years. Thus, this study has 80 observation units. Thus, the analytical method used is panel data regression and uses the help of the Eviews 12 application.

The results of this study simultaneously that the variables of institutional ownership, managerial ownership, profitability, and company age affect the disclosure of corporate social responsibility. Partially, institutional ownership has a significant positive effect on disclosure of corporate social responsibility and profitability has a significant negative effect on disclosure of corporate social responsibility. While the variables of managerial ownership and company age have no effect on the disclosure of corporate social responsibility.

Keywords: *Company Age, Disclosure of Corporate Social Responsibility, Institutional Ownership, Managerial Ownership, Profitability*