

ABSTRACT

Intense competition in the business world forces companies to undertake all they can to obtain maximum profits, without exception exploiting the environment in which they operate which then causes damage to it. This can certainly have an impact on the community, especially those around the operational area. To be able to compete, companies must have a strategy that not only focuses on profits but also contributes to the economic, social, and environmental sectors. Environmental damage due to frequent operational activities will certainly have an impact on the community, especially those around the operational area. So companies need to be responsible for the environment and society by reporting corporate social responsibility.

This research aims to examine the influence of foreign ownership, age diversity, and tenure diversity on CSR disclosure in manufacturing companies listed on the Indonesia Stock Exchange for the 2020-2022 period.

The sampling method in the research is purposive sampling technique and obtained 126 samples from 42 companies for the 2020-2022 period. The analysis used is panel data regression using Eviews 12.

The results of this research show that foreign ownership, age diversity, and tenure diversity simultaneously influence CSR disclosure. Partially, foreign ownership has a positive effect on CSR disclosure, age diversity has a negative effect on CSR disclosure, and tenure diversity has no effect on CSR disclosure.

This research contributes to existing literature by examining the influence of foreign ownership, age diversity, and tenure diversity on CSR disclosure. It is recommended for the future researchers to add other variables that might influence corporate social responsibility disclosure and re-examine the tenure diversity that partially do not affect CSR disclosure.

Keywords: *Age Diversity, CSR Disclosure, Foreign Ownership, Tenure Diversity*