**ABSTRACT**

Rr. Amirah Puspita Hapsari / 39150496 / 2019 / The Imapact of Corporate Social Responsibility Disclosure on Profitability in Mining Firms Listed on Indonesian Stock Exchange for the Period of 2015-2017 / Advisor : Sugi Suhartono, S.E., M.Ak.

A company who contributte a corporate social responsibility disclosure was affects company image. Besides a company have corporate responsibility for economic which is focusing to the profit, they have corporate social responsibility. Because they have involvement with society and environtment around the company operating activities.

The grand theory for this research are signaling theory and stakeholder theory. Based on the concept of signaling theory, signaling means the act of company management for serving a good news about company to accept a good response from the investor. A company who contributte a corporate social responsibility, means the company have served a good signal for the investor. Based on stakeholder theory, stakeholder have a power to affects to decide a policy for the company. Stakeholder could decide a policy to firming the company image for a sustainable company guarantee in the long term. A company who not contributte a corporate social responsibility, they have not a company image or good news.

The sample for this research are the mining company isted on Indonesia Stock Exchange (IDX) for the period 2015-2017 with sample are 12 per year so total of the sample are 36 companies. The sampling process uses purposive judgemental sampling, which is samplig by considering predetermined criteria. Corporate social responsibility disclosure value is calculated based on corporate social responsibility index (CSRDI).

In order to get the results from the sample size of 12 mining firms, the researcher uses many data analysis techniques such as Pooling Test, Classical Assumption Test, Coeffiecient of Determination Test, The Simultaneous Significance Test (F-Test), Individual Parameter Significance Test (T-Test), and Regression Analysis. The Simultaneous Significance Test (T-Test) result shows that corporate social responsibility have a positive impact on ROA and ROE.

From the results of this research, it can be concluded that corporate social responsibility have a positive impact on ROA and ROE.

Key Words: Corporate Social Responsibility Disclosure, ROA, ROE