

ABSTRACT

Effect of Return on Equity, *Gross Profit Margin* of Firm Value With *Corporate Social Responsibility* Disclosure As an Intervening Variable In Mining Industry Listed in Indonesia Stock Exchange Period 2010 – 2013.

This study aimed to analyze the influence of Return on Equity, *Gross Profit Margin* on Firm Value with *Corporate Social Responsibility (CSR)* Disclosure as an intervening variable In Mining Industry Listed in Indonesia Stock Exchange Period 2010 - 2013. This research uses the type of causality.

The population in this study are listed mining industry in Indonesia Stock Exchange 2011-2015. Sample selection is determined by using purposive sampling method by the number of samples used in this research as much as 60 companies. The type of data that is used is the type of secondary data obtained from annual reports. Hypothesis testing is done by a multiple linear regression analysis dan path analysis.

The results indicate that: (1) the Return on Equity, *Gross Profit Margin*, Disclosure of *Corporate Social Responsibility* simultaneously significant effect on the Firm Value, (2) Return on Equity significant effect on Disclosure of *Corporate Social Responsibility*, (3) *Gross Profit Margin* no effect significantly to *Corporate Social Responsibility* Disclosure, (4) *Corporate Social Responsibility* Disclosure does not affect of the Firm Value, (5) Return on Equity effect on the value of the company, (6) *Gross Profit Margin* no effect on firm value.

Keyword : Return on Equity, Corporate Social Responsibility Disclosure, Firm Value