

## ABSTRACT

*Discussion on social responsibility develops rapidly. Implementation of Corporate Social Responsibility (CSR) is obliged to maintain long term business of an enterprise. Research about the influence of corporate social responsibility towards firm value result in different views. The result is aimed at identifying the influence of corporate social responsibility toward firm value with firm Operating Profit Margin as a moderating variable. The sample in the study is 138 observations of mining companies listed on the Indonesia Stock Exchange in the period 2011-2014. The data analysis is using Moderated Regression Analysis to know the effect of corporate social responsibility toward firm value with firm Operating Profit Margin as a moderating variable. The result show that Corporate Social Responsibility positive and significant toward the firm value and Operating Profit Margin in this research as the moderating variable can not moderate the influence of CSR toward firm value.*

*Keywords: Corporate Social Responsibility Disclosure, Operating Profit Margin, Firm Value.*