

## **ABSTRAC**

*Every company has the final goal to be achieved, namely to obtain profit or maximum profitability. ROA is one ratio for measuring profitability. Where ROA is defined as the ratio used to measure how much net income will be generated from each rupiah funds embedded in total assets.*

*This study aims to examine the effect of disclosure of CSR and GCG on profitability in mining sector manufacturing companies listed on the IDX.*

*The sampling method uses a purposive sampling method with a total sample of 10 companies and a research period of 5 years so that the number of sample units is 50 data. The data analysis technique uses descriptive statistics and hypothesis testing using panel data regression analysis using the Eviews 9 software application.*

*The test results obtained from this study simultaneously show disclosure of CSR and GCG significantly influence ROA. Partially the size of the board of directors has a significant positive effect on ROA, while the disclosure of CSR, the size of the independent board of commissioners, and the size of the audit committee do not have a significant effect on ROA.*

*Keywords: Profitability; Return on Assets; Disclosure of Corporate Social Responsibility; Corporate governance; Board of Directors; Independent Board of Commissioners; Audit Committee*