

THE EFFECT OF DISCLOSURE OF SUSTAINABILITY REPORTS, GOOD CORPORATE GOVERNANCE (GCG), AND PROFITABILITY ON THE VALUE OF MINING SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2019-2021

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ABSTRACT

This study aims to test and analyze the effect of disclosure of Sustainability Report, Good Corporate Governance (GCG) Institutional Ownership, Good Corporate Governance (GCG) Managerial Ownership, and Profitability on the Value of Mining Sector Companies Listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period. The research period was carried out for 3 years. The sampling technique used was purposive sampling technique with a sample of 20 companies obtaining a sample of 60. The data analysis method used in this research is multiple regression analysis with the help of SPSS Version 23. The results showed that the Sustainability Report as measured by SRDI had no effect on firm value, GCG measured by Institutional Ownership had a significant effect on firm value, GCG Managerial ownership has no significant effect on firm value and profitability as measured by ROA has a significant effect on firm value.

Keywords: *Sustainability Report, Good Corporate Governance (GCG), Profitability, Firm Value*