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## **The Effect of Good Corporate Governance and Financial Performance on Sustainability Report Disclosures and its Implications on Corporate Values (Case Study of The IDX Listed Company in 2011-2016)**

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**Abstract.** The importance of the company to maintain the sustainability of its business in the future is a crucial issue at the moment. The company must pay attention to the planet, people and profit. The purpose of this study was to find out how the influence of GCG and Financial Performance on Sustainability Report Disclosures and their implications for Company Value in Mining Companies listed on the Indonesia Stock Exchange. The sample was determined based on purposive sampling technique, with a total sample of 15 companies. The study uses secondary data obtained from the Indonesia Stock Exchange website in the form of financial reports from 2011-2016. Testing the hypothesis in this study using panel data regression test. From the results of testing the hypothesis, that GCG and Financial Performance affect the Disclosure of Sustainability Report and Company Value in Mining Companies listed on the Indonesia Stock Exchange during 2011-2016. This means that the frequent meetings of the board of directors and audit committee as a GCG indicator will result in effective decision making in sustainability report disclosure and Financial Performance as measured by profitability will provide management motivation in reporting important information for the sustainability of the company and will increase sustainability report disclosure and company value.

**Keywords:** GCG, Financial Performance, SR Disclosure, Corporate Value.