

## **ABSTRACT**

*This study aims to provide an overview of the Financial performance, the audit committee, institutional ownership of the independent board of commissioners, the board of directors, and the sustainability report. a study on mining companies listed on the Indonesia Stock Exchange in 2017–2021. As well as knowing the influence of Financial performance, the audit committee, institutional ownership of the board of independent commissioners, and the board of directors on the disclosure of the sustainability report.*

*The research methodologies used are descriptive and verification methods. The population of this study is 62 mining companies listed on the Indonesia Stock Exchange during the 2017–2021 period, with a research sample of 9 companies. The sampling technique used is the purposive sampling method. The data analysis for this research uses the analysis of the classical assumption test, normality, multicollinearity, heteroscedasticity, autocorrelation, multiple linear regression test, t-test, F-test, and coefficient of determination using IBM SPSS version 25.*

*The results show that the Financial performance, audit committee, institutional ownership of the independent commissioner, and board of directors have an effect on the disclosure of the sustainability report.*

**Keywords:** *Financial performance, Audit Committee, Institutional Ownership of Independent Board of Commissioners, Board of Directors, and Sustainability Report.*