

## ABSTRACT

*This research aims to examine the influence of Good Corporate Governance and Financial Reporting Quality on investment efficiency in the mining sector companies listed on the Indonesia Stock Exchange during the period 2019-2023. Good Corporate Governance is proxied by institutional ownership structure, independent commissioners, audit committee, audit quality, and Financial Reporting Quality variables, including the Convergence of International Financial Reporting Standards (IFRS). The analytical method employed is multiple linear regression, assessing R-squared, F-Test, and T-Test, and validating classical assumptions such as data normality.*

*The findings indicate that institutional ownership structure, independent commissioners, audit committee, audit quality, and IFRS convergence do not significantly impact investment efficiency in the mining sector. However, Financial Reporting Quality demonstrates a significant positive influence on investment efficiency, highlighting that transparency and reliability of financial information can affect investment decisions.*

*Keywords: Good Corporate Governance, Institutional Ownership Structure, Independent Commissioners, Audit Committee, Audit Quality, Financial Reporting Quality, IFRS Convergence, Investment Efficiency.*