

ABSTRACT

Companies by implementing Good Corporate Governance have an influence on financial performance and company value. The implementation of Good Corporate Governance which is carried out properly and follows existing and appropriate regulations can have a positive influence on financial performance and company value, because it can increase trust in the public and shareholders. The influence on financial performance will be the main view for company stakeholders. Not only that, good financial performance in the company will directly have a good influence on the company's value.

This study aims to analyze how Good Corporate Governance affects financial performance, Good Corporate Governance on company value both directly and indirectly, and how financial performance affects company value. The sample in this study were companies listed on the SRI KEHATI index in 2018 - 2022 with 25 companies.

The results of this study state that there is a significant positive effect of Good Corporate Governance on company value both directly and indirectly. A significant positive effect of Good Corporate Governance on financial performance. Serrta there is a significant positive effect of financial performance on company value. So that all hypotheses in this study are accepted.

Keywords: *Good Corporate Governance, Financial Performance, Company Value*