

ABSTRACT

The aim of this study is to examine the relationship between Good Corporate Governance and transparency to company performance. In this study, full disclosure and timeliness of financial report used as intervening variables in the relation between Good Corporate Governance and transparency to company performance.

The research used secondary data in form of annual report which contained financial report's company who listed in IDX website in 2014. Sample gathered by purposive sampling method and give 200 companies. This secondary data analyzed by using structural equation modeling which used full disclosure and timeliness as intervening variable.

The result shows that two of three items of corporate governance have no positive and significant effect to timeliness and full disclosure. Beside that, all of items of corporate governance have a positive and significant effect to company performance. The result also shows that full disclosure have no positive and significant effect to the relationship between Good Corporate Governance and transparency to company performance. But, timeliness have positive and significant effect to the relationship between Good Corporate Governance and transparency to company performance.

Keywords : Good Corporate Governance, transparency, timeliness, full disclosure, company performance.