

ABSTRACT

Corporate governance mechanism ara influencing firm performance. The purpose of this paper is to investigate the effect of level of disclosure, board size, board committe, and audit quality on the financial performance, given the agency theory as a basic used in this study.

The data used in this research is secondary data. Population of this research is a listed firm on Indonesian Stock Exchange published on year 2013 and 2014, while sampel in this research is 606 Indonesian listed firms, outlier 3 firms, so that the final sampel is 603 Indonesian listed firms published on year 2013 and 2014 and in accordance with the specified criteria.

Firm performance in this research measured by accounting based-measure of Return on Equity (ROE). The results of this research, level of disclosure, board size, board committe, and also audit quality had significant impact on firm performance.

Keywords: Firm financial performance, level of disclosure, board size, board committe, audit quality, listed firms on Indonesian Stock Exchange, ROE.