## **ABSTRACT**

This research discusses the influence of the structure of good corporate governance and managerial ownership with firm performance. Measurement method using multiple linear regression analysis to determine the structure of corporate governance has positive influence on the firm performance or not. Indicator of the structure of corporate governance used in this study is the board of size, board of commissioners, audit committee, the audit quality and managerial ownership on firm performance is measured by using ROE as a measure of firm performance based on operating companies and Tobin's Q as a measure of firm performance based market.

The sample used in this study were 156 companies that consistently registered as a company manufacturing the period of 2011 to 2013 data samples taken from the audited financial statements and annual reports that have been published. The method used in sampling is purposive sampling.

The results of this research indicate that the board of commissioners and the independent board significant positive effect on firm performance both measured by ROE and Tobin's Q. The audit committee and audit quality has no effect on firm performance, while managerial ownership significant negative effect on the market but not significant negative effect the company's operational performance.

Keywords: board of size, board of commissioner, audit committee, managerial ownership, audit quality, ROE, Tobin's Q, and firm performance