

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 from 2006 to 2008. Sample gathered by purposive sampling method and give 139 companies for year 2006-2008. This secondary data analyzed by using double regression model which used full disclosure and timeliness as intervening variable.

The result shows that three of four items of corporate governance have no positive and significant effect to timeliness and full disclosure. Beside that, two of four items of corporate governance have a positive and significant effect to company performance. The result also shows that timeliness and full disclosure have no 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.