

ABSTRACT

This research aims to examine the influence of GCG transparency, board size and board *cross-directorship* to firm value. This research sample used of manufacture company that listing in Indonesian Stock Exchange period 2008.

The analysis method used statistical method which is multiple regression analysis, F test and t test. F test is used to analysis simultaneous of independent variable to dependent variable. T test is used to analysis the partial influence of independent variable to dependent variable. The level of significance is 5%.

The result of this research shows that the GCG transparency have positive and significant influence to firm value, board of commisioners size have negative and not significant influence to firm value, and the board's *cross-directorship* have negative and significant influence to firm vaue. Based the analysis result, could take conclusion that GCG transparency, board of commisioner size, and boards *cross-directorsip* affect firm value.

Keywords : GCG transparency, board of commissioner size, board cross-directorship, firm value.