

## ***ABSTRACT***

*The purpose of this research is to test the influence of Good Corporate Governance implementation to an internal control and its impact on financial performance listed companies on BEI. Purposive sample used are 22 listed companies on Indonesian Stock Exchange in time series during 2015, 2016 and 2017. This research indicated that there are not significant influence for Good Corporate Governance and financial performance while there are a positive and significant influence for Good Corporate Governance and Internal Control, and also over Good Corporate Governance and internal control to financial performance in which internal control is an intervening variable.*

*Keywords: Good Corporate Governance, Internal Control, Financial Performance.*