

## ABSTRACT

### **Pengaruh *Good Corporate Governance* (GCG) Terhadap Nilai Perusahaan dengan Kinerja Keuangan sebagai Variabel Intervening” (Studi Empiris Perusahaan Manufaktur yang Listing Di BEI Tahun 2010-2014)**

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This study aims to test and provide empirical evidence on: 1) The effect of good corporate governance on firm value. 2) The effect of financial performance on firm value. 3) The effect of good corporate governance on firm value with financial performance as an intervening variable. This study classified the causative research. The population is manufacturing firm in BEI 2010-2014. The data used are secondary data. Analysis using multiple linear regression.

Results significance level of 5%, then the results of this study concluded: (1) good corporate governance (GCG) is significant and positive impact on firm value in manufacturing firm in BEI 2010-2014 with  $t > t_{table}$  is  $20.261 > 1.9713$  and ( $sig\ 0.000 < 0.05$ ). (2) financial performance is not significant and positive impact on firm value in manufacturing firm in BEI 2010-2014 with that  $t < t_{table}$  is  $1.624 < 1.9713$  and ( $sig\ 0.106 > 0.05$ ). (3) The indirect impact of good corporate governance on firm value with financial performance as an intervening variable in manufacturing firm in BEI 2010-2014 with substructure 1  $t > t_{table}$  is  $3.267 > 1.9713$  and ( $sig\ 0.000 < 0.05$ ) while in substructure 2  $t < t_{table}$  is  $1.624 < 1.9713$  and ( $sig\ 0.106 > 0.05$ ) is not significant impact.

Suggestions for this study include: 1) This study was limited to the assessment of good corporate governance and financial performance of the company's value in manufacturing companies. For further research can be carried out research to find the variables change other variables that influence such as managerial ownership, return on investment and other. 2) This study still has limitations, namely the regression method used. For further research can be done by various methods, such as using multiple regression analysis or by using the method of moderation.