

ABSTRAKSI

This research was conducted to determine the effect of the implementation of Good Corporate Governance on the performance of financial institutions with the performance audit as a variable moderation. The research was conducted using regression analysis with a moderate significance level of 5%. Data were collected by convenience sampling method of sampling. This study sample of 30 financial institutions.

The results showed that the independent variables, the implementation of Good Corporate Governance, the partial effect on the performance of financial institutions with the direction of the negative influences. While the implementation of Good Corporate Governance interaction with the performance audit will provide a positive influence on the performance of financial institutions. Implementation of Good Corporate Governance with the performance audit as a moderating variable simultaneously would also affect the performance of financial institutions. The results of this study is expected to be useful as a reference for future studies.

Key words: Implementation of Good Corporate Governance, Performance Audit, and Performance of Financial Institutions