

ABSTRACT

This study aims to examine the effect of internal control disclosure and Good Corporate Governance on firm value, with company size, profitability, and leverage as control variables. The population of this study consists of banking companies listed on the Indonesia Stock Exchange for the 2019-2023 period.

This research was conducted using purposive sampling techniques, resulting in 42 banking companies selected as research samples. The research data utilizes secondary data obtained from Bloomberg Data and the companies' annual reports. The analytical method used is multiple linear regression analysis employing IBM SPSS Statistics 27.

The results of the testing conducted indicate that the direct effect of internal control disclosure has a negative and insignificant impact on firm value. Similarly, among the four mechanisms of Good Corporate Governance, institutional ownership and independent board of commissioners have a positive and significant effect, while the other two managerial ownership and board size don't have an impact on firm value.

Keywords: internal control disclosure, good corporate governance, firm value.

