



ACCOUNTING DEPARTMENT
FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS ANDALAS

THESIS

THE EFFECT OF FINANCIAL PERFORMANCE, GOOD CORPORATE
GOVERNANCE AND CREDIT RISK TO FIRM VALUES IN THE
BANKING COMPANIES LISTED ON INDONESIA STOCK EXCHANGE

By:

ZULIUS ARI DARMA

1910533006

Thesis Advisor:

Dr. Fauzan Misra, SE., M.Sc., Ak., CA., BKP

*Submitted to fulfill the requirements in order to obtain Bachelor Degree of
Accounting*

PADANG

2024

ABSTRACT

This study aims to determine the effect of financial performance, good corporate governance and credit risk on the value of banking companies listed on the Indonesian Stock Exchange (IDX) for the period 2018-2022, sampling in this study using the purposive sampling method so that 43 companies were obtained with a research period of 5 years. The data in this study were analyzed using descriptive statistical analysis, classical assumption tests, multiple linear regression tests and hypothesis tests.

The results of this study conclude that: (1) The financial performance variable has no effect and is not significant on the value of banking companies listed on the Indonesia Stock Exchange (IDX) 2018-2022. (2) The good corporate governance variable has an effect and is significant on the value of banking companies listed on the Indonesia Stock Exchange (IDX) 2018-2022. (3) The credit risk variable has an effect and is significant on the value of banking companies listed on the Indonesia Stock Exchange (IDX) 2018-2022.

Keywords: Firm Value, Financial Performance, Good Corporate Governance, credit risk.



