

## ABSTRAKSI

Agency theory said if the principal and the agent have different importance, it will cause agent conflict. If the controlling and owning function separated, it will give negative effects. Such as: the freedom of management to maximize their profit. This condition happens because of asymmetric information between management and the others people that have importance but they do not have enough information access about it. This observation has purpose to know the correlation of Corporate Governance and Ownership Structure with the Company Performance.

Subjects of this observation are companies in the *BEI (Bursa Efek Indonesia)* 2006-2008. The examples for this observation took 36 companies by using purposive sampling method. In 3 years observation, it has 108 data with joint data method. This observation is done by regressing performance company with disclosure index, earnings management, and ownership structure.

Based from the result of statistical analysis and data analysis, the conclusions of this observation are profit management does not have significant negative influence for companies performing, the share ownership has significant influence for the companies performing, and the transparency of disclosure has significant positive influence for the companies performing.

Key words: Corporate Governance, Disclosure, Earnings Management, Ownership Structure, and Performance Company.