ABSTRAK

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This study aims to determine the effect of good corporate governance on debt costs. Good corporate governance is proxied by the number of independent commissioners, audit quality, management ownership, and institutional ownership.

The population of this research is banking companies listed on the Indonesia Stock Exchange (BEI) from 2016 to 2019. The sampling technique used is purposive sampling using 176 samples.

The results showed that the number of independent commissioners, audit quality, and institutional ownershup had a negative effect on the cost of debt, while management ownership had no effect on the cost of debt.

Keywords : *Good corporate governance, cost of debt*