

**PENGARUH *CORPORATE GOVERNANCE* DAN *EXTERNAL PRESSURE*
TERHADAP *FRAUDULENT FINANCIAL STATEMENT* PADA PERUSAHAAN
MANUFAKTUR**

(Studi empiris pada perusahaan manufaktur di BEI 2009-2013)

Metha Wahyu Rahmatika

Jurusan Akuntansi Fakultas Ekonomi Universitas Pembangunan Nasional “Veteran” Yogyakarta

ABSTRACT

This study aims to analyze corporate governance and external pressure against fraudulent financial statements on manufacturing companies listed in Indonesia Stock Exchange. Fraudulent financial statement is frauds by the company in the financial statements. Independent variables used in this study are corporate governance (the size of the board of commissioners, the size of the board of directors, managerial ownership, and institutional ownership), and external pressure. The population of this research is manufacturing companies listed on the Indonesia Stock Exchange in 2009-2013. Sampling was done by purposive sampling technique. Based on purposive sampling, obtained a sample of 90 companies in five years. The method of analysis used to test the effect of the independent variable on the dependent variable is a multiple linear regression. The results of this study indicate that corporate governance has no effect on fraudulent financial statement. But external pressure has effect on fraudulent financial statement.

Keyword: corporate governance, external pressure and fraudulent financial statement.