

ABSTRAK

Syahamah Nur Amalia, NIM. 7173220040, Pengaruh *Corporate Governance*, Tekanan Eksternal, *Financial Stability* dan *Tax Avoidance* Terhadap *Fraudulent Financial Statement* (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2020), Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2022.

Permasalahan dan tujuan dalam penelitian ini adalah apakah *corporate governance*, tekanan eksternal, *financial stability* dan *tax avoidance* berpengaruh terhadap *fraudulent financial statement*. *Corporate governance* dalam penelitian ini diproksikan dengan ukuran dewan komisaris, dewan komisaris independen, komite audit dan efektivitas audit internal. *Fraudulent financial statement* atau kecurangan laporan keuangan dalam penelitian ini diproksikan dengan *earnings management*.

Populasi penelitian ini adalah 155 perusahaan maufaktur di Bursa Efek Indonesia periode 2017-2020. Dengan menggunakan teknik *purposive sampling*, dengan jumlah sampel 23 perusahaan, untuk tahun 2017-2020 sehingga data penelitian berjumlah 92. Data yang digunakan dalam penelitian ini diambil dari laporan keuangan tahunan perusahaan yang diunduh melalui situs resmi Bursa Efek Indonesia. Teknik analisis data yang digunakan adalah analisis statistik deskriptif, uji asumsi klasik, analisis regresi linear berganda dan uji hipotesis dengan bantuan program SPSS 25.

Hasil penelitian ini secara parsial menunjukkan bahwa ukuran dewan komisaris tidak berpengaruh terhadap *fraudulent financial statement*, dewan komisaris independen tidak berpengaruh terhadap *fraudulent financial statement*, komite audit tidak berpengaruh terhadap *fraudulent financial statement*, efektivitas audit internal tidak berpengaruh terhadap *fraudulent financial statement*, tekanan eksternal tidak berpengaruh terhadap *fraudulent financial statement*, *financial stability* berpengaruh terhadap *fraudulent financial statement* dan *tax avoidance* tidak berpengaruh terhadap *fraudulent financial statement*. Hasil penelitian secara simultan menunjukkan *corporate governance*, tekanan eksternal, *financial stability* dan *tax avoidance* berpengaruh terhadap *fraudulent financial statement*.

Kesimpulan dalam penelitian ini adalah ukuran dewan komisaris, dewan komisaris independen, komite audit, efektivitas audit internal, tekanan eksternal dan *tax avoidance* tidak berpengaruh terhadap *fraudulent financial statement*. Namun, *financial stability* berpengaruh terhadap *fraudulent financial statement*.

Kata Kunci : *Fraudulent Financial Statement, Corporate Governance, Tekanan Eksternal, Financial Stability, Tax Avoidance, Earnings Management*

ABSTRACT

Syahamah Nur Amalia, NIM. 7173220040, *The Effect of Corporate Governance, External Pressure, Financial Stability and Tax Avoidance on Fraudulent Financial Statements (An Empirical Study on Manufacturing Companies Listed in Indonesian Stock Exchange Year 2017-2020)*, Thesis, Departement of Accountancy, Faculty of Economics, Universitas Negeri Medan, 2022.

The problems and objectives of this research are whether corporate governance, external pressure, financial stability and tax avoidance have an effect on fraudulent financial statements. Corporate governance in this study is proxied by the size of the board of commissioners, independent commissioners, audit committees and the effectiveness of internal audit. Fraudulent financial statements or fraudulent financial statements in this study are proxied by earnings management.

The population of this study is 155 manufacturing companies on the Indonesia Stock Exchange for the 2017-2020 period. By using a purposive sampling technique, with a sample of 23 companies, for 2017-2020 so that the research data is 92. The data used in this study were taken from the company's annual financial statements which were downloaded through the official website of the Indonesia Stock Exchange. The data analysis technique used is descriptive statistical analysis, classical assumption test, multiple linear regression analysis and hypothesis testing with the help of SPSS 25 program.

The results of this study partially show that the size of the board of commissioners has no effect on the fraudulent financial statement, the independent board of commissioners has no effect on the fraudulent financial statement, the audit committee has no effect on the fraudulent financial statement, the effectiveness of internal audit has no effect on the fraudulent financial statement, external pressure has no effect on fraudulent financial statements, financial stability has no effect on fraudulent financial statements and tax avoidance has no effect on fraudulent financial statements. The results of the study simultaneously show that corporate governance, external pressure, financial stability and tax avoidance have an effect on fraudulent financial statements.

The conclusion in this study is that the size of the board of commissioners, independent board of commissioners, audit committee, effectiveness of internal audit, external pressure and tax avoidance has no effect on fraudulent financial statements. However, financial stability has an effect on fraudulent financial statements.

Keywords : *Fraudulent Financial Statement, Corporate Governance, Eksternal Pressure, Financial Stability, Tax Avoidance, Earnings Management*