

ABSTRACT

This study aims to obtain empirical evidence and to analyze the effect of Good Corporate Governance's mechanism such as board size of commissioners, board composition of independent commissioners, audit committee meeting, board of commissioners meeting, and managerial ownership on likelihood of financial statement fraud.

This study uses data of 434 manufacturing companies listed in IDX from 2019-2021. The sampling method used in this study is purposive sampling method. Data collected from annual report. The data then analyzed using logistics regression analysis..

The results of analysis this study indicate that board size of commissioners, composition of independent commissioners and managerial ownership have a significant negative effect on likelihood of financial statement fraud. While board of commissioners meeting have a significant positive effect and managerial ownership have no significant effect on likelihood of financial statement fraud.

Keywords: financial statement fraud, good corporate governance.

