

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh mekanisme *Good Corporate Governance* terhadap kecurangan laporan keuangan pada perusahaan manufaktur sub sektor Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia periode 2021-2023. Mekanisme *Good Corporate Governance* yang dikaji meliputi Dewan Komisaris, Komite Audit, Kualitas Auditor, Kepemilikan Institusional, dan Kepemilikan Manajerial. Kecurangan laporan keuangan dideteksi menggunakan model Beneish M-Score. Penelitian menggunakan pendekatan kuantitatif dengan metode purposive sampling dan teknik analisis regresi logistik. Hasil penelitian diharapkan dapat memberikan kontribusi teoritis dalam memperkaya literatur mengenai hubungan *Good Corporate Governance* dan Financial Statement Fraud.

Kata Kunci: *Good Corporate Governance* Kecurangan Laporan Keuangan, Beneish M-Score, Dewan Komisaris, Komite Audit, Kualitas Auditor, Kepemilikan Institusional, Kepemilikan Manajerial

ABSTRACT

This study aims to analyze the influence of Good Corporate Governance mechanisms on financial statement fraud in food and beverage manufacturing companies listed on the Indonesia Sstock Exchange during 2021-2023. The Good Corporate Governance mechanisms examined include Board of Commissioners, Audit Committee, Auditor Quality, Institutional Ownership, and Managerial Ownership. Financial statement fraud is detected using the Beneish M-Score model. The study employs a quantitative approach with purposive sampling method and logistic regression analysis technique. The research findings are expected to provide theoretical contributions in enriching the literature on the relationship between Good Corporate Governance and Financial statement fraud.

Keywords: Good Corporate Governance Financial Statement Fraud, Beneish M-Score, Board of Commissioners, Audit Committee, Auditor Quality, Institutional Ownership, Managerial Ownership