

## **Abstract**

*The Effect of Creditor Pressure and Corporate Governance on Fraudulent Financial Reporting with Auditor Quality as a Moderator Variable.* The main objective of this study is to examine the relationship between external pressure and corporate governance, creditor pressure measured by leverage, corporate governance measured by managerial ownership, and the number of committee meetings audit, on financial reporting fraud with the quality of external auditors as a moderating variable Using a sample of manufacturing companies listed on the Indonesia Stock Exchange during the period 2011-2015. This study found evidence that leverage, managerial ownership and the number of audit committee meetings had no effect on reporting fraud finance. Likewise the moderator variable testing results, the quality of the external auditor does not moderate the relationship between managerial ownership and the number of audit committee meetings against fraudulent financial reporting.

Keywords: Leverage, Managerial ownership, Number of audit committee meetings, Quality of external auditors.

## **KATA PENGANTAR**