

## ***ABSTRACT***

This study aims to examine and analyze the characteristics of the audit committee against violations of financial reporting rules on companies Go public in Indonesia. The characteristics of the audit committee used in this study are the independence of the audit committee members, the expertise of the audit committee, the frequency of audit committee meetings, and the size of the audit committee.

This study uses a sample of companies from a list of cases subject to Financial Services Authority (OJK) sanctions for the warning category VIII.G.7 regarding the presentation of financial statements for 2012-2016. Based on the purposive sampling method used, in the end there were 38 research samples consisting of 17 samples of companies involved in fraudulent financial reporting. The study was conducted using a logistic regression analysis tool.

The results of the analysis provide evidence that the independence of audit committee members has a negative effect on violations of financial reporting regulations, the frequency of audit committee meetings has a negative effect on violations of financial reporting rules, while audit committee expertise and audit committee size have a positive effect on violations of financial reporting rules.

*Keywords:* *Violations of financial reporting regulations, independence of committee members. audit, audit committee expertise, frequency of audit committee meetings, size of the audit committee.*