

ABSTRACT

This research aims to examine the influence of financial targets, ineffective monitoring, auditor opinion, change in director, frequent number of CEO's pictures on financial statement fraud with the audit committee as a moderating variable. This research methodology is quantitative research using secondary data obtained from annual reports and financial reports on financial and banking sector companies listed on the Indonesia Stock Exchange (BEI) during the 2020-2022 period. The data analysis method was tested using logistic regression analysis and Moderated Regression Analysis (MRA) with the support of the SPSS program.

The research results show that ineffective monitoring and audit opinions have a positive effect on financial statement fraud. Meanwhile, financial target, change in director, frequent number of CEO's picture do not have a positive effect on financial statement fraud. The audit committee is unable to weaken financial targets, ineffective monitoring, change of directors and frequent number of CEO's pictures of financial statement fraud. However, the audit committee is able to weaken the influence of audit opinion on financial statement fraud.

Keywords: *Pentagon Fraud, Financial Statement Fraud, Audit Committee*