

## ABSTRACT

*This study aims to examine the effect of internal control and corporate social responsibility on financial statement fraud, with the size of the independent board of commissioners as a moderating variable. Internal control is expected to serve as a mechanism to prevent fraud by improving the effectiveness of control and risk management, while corporate social responsibility is expected to reduce the risk of financial statement fraud by increasing transparency and accountability. The size of the independent board of commissioners is considered to be able to moderate this relationship so that internal control and corporate social responsibility are not misused by management.*

*The population used is the mining industry listed on the Indonesia Stock Exchange from 2019 to 2023. The sampling technique used purposive sampling, resulting in 130 units of analysis. The research used secondary data, namely annual reports and sustainability reports obtained through each company's website and the Indonesia Stock Exchange website. The research data was processed using panel data regression analysis and moderation regression analysis (MRA) with the selected model, namely the Common Effect Model (CEM), through Eviews 13 software.*

*The results of the study indicate that internal control and corporate social responsibility have a negative effect on financial statement fraud. The size of the independent board of commissioners weakens the relationship between internal control and financial statement fraud, but strengthens the relationship between corporate social responsibility and financial statement fraud. This shows that the existence of an independent board of commissioners is more effective in strengthening the role of corporate social responsibility than internal control in reducing the risk of financial statement fraud.*

**Keywords:** *Financial Statement Fraud, Internal Control, Corporate Social Responsibility, and Independent Board Size*

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