

## ABSTRACT

The increasing number of fraud cases in public companies has raised significant concern among various parties, including investors, auditors, creditors, and other stakeholders. These concerns arise from suspicions that management may be involved in fraudulent financial reporting practices. This situation underscores the importance of corporate governance oversight, particularly through the characteristics of the board of commissioners and audit mechanisms, in mitigating the potential occurrence of fraudulent financial statements.

This study aims to analyze the moderating role of audit fees on the influence of board of commissioners' characteristics on fraudulent financial statements. The research population includes all mining companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2023 period. Samples were selected using a purposive sampling method, resulting in 124 companies that met the predefined criteria. Data were analyzed using logistic regression with the assistance of E-Views 12 software to examine the relationships among the research variables.

The results of this study indicate that board independence, board size, and board meeting frequency influence fraudulent financial statements. Meanwhile, gender diversity on the board does not show a significant effect. Other findings reveal that audit fees act as an effective moderating variable in strengthening the relationship between board independence and meeting frequency with fraudulent financial statements. However, audit fees are unable to moderate the relationship between board size and gender diversity on fraudulent financial statements.

**Keywords: Financial Statement Fraud, Board Independence, Meeting Frequency, Board Size, Gender Diversity, Audit Fees.**

