

## **ABSTRACT**

*This study aims to analyze the influence of auditor rotation, the reputation of public accounting firms (PAFs), and tax compliance on the level of fraud risk in mining sector companies. This study is motivated by the high potential for fraud in the mining industry, which is characterized by complex operations, high risk, and strict oversight. Therefore, control factors are needed to minimize the risk of fraud, particularly through audit quality and corporate compliance with tax regulations.*

*This study employs a quantitative approach using secondary data in the form of financial statements from mining companies listed on the Indonesia Stock Exchange (IDX) for the period 2020–2024. Sampling was conducted using purposive sampling in accordance with the research criteria. Data analysis was performed using binary logistic regression to test the influence of independent variables—auditor turnover, the accounting firm’s reputation, and tax compliance—on the dependent variable: the level of fraud risk.*

*The results indicate that auditor rotation and the reputation of the public accounting firm significantly influence the level of fraud risk, whereas tax compliance does not have a significant effect. These findings suggest that audit quality factors play a more dominant role in influencing fraud risk compared to a company’s level of tax compliance. This study is expected to contribute to companies, auditors, and regulators in enhancing oversight and the quality of financial reporting within the mining industry.*

*Keywords: Auditor rotation, accounting firm reputation, tax compliance, fraud risk.*

