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This research supports providing information about boards characteristic in financial statements fraud for companies listed on the Indonesia Stock Exchange in 2016 and 2017. This analysis is also supported by several control variables including return on assets as a proxy for profitability and company size.

Purposive sampling is a sample selection method used in this research, as far as produce a sample of 266 companies on the Indonesia Stock Exchange. The analysis technique used is descriptive analysis and logistic regression analysis. Financial statement fraud is measured using the Beneish M Score model with a categorical value (dummy), the education of the commissioners is measured by the average total of the last education that has been undertaken, the age of the commissioners is measured by the average age of the members of the commissioners who have positions in the composition of the commissioners, the experience of the commissioners is measured by what year he has held the highest position or expert in finance and share ownership is measured by the proportion of shares owned by the commissioner in a company.

Based on the results of regression tests that have been carried out, the age of the commissioner, the experience of the commissioner, the education of the commissioner has a negative and significant influence on the fraud of the company's financial statements. The variable shareholding must not have a significant negative effect on financial statement fraud. The presence of the two control variables tested also had a significant effect on increasing the level of the coefficient of determination.

Keywords: Age of commissioners, experience of commissioners, education of commissioners, ownership of commissioners, fraudulent financial statements, profitability, company size..