

ABSTRACT

This study aims to determine the effect of profitability, leverage, ineffective monitoring, and auditor turnover on the alleged occurrence of fraudulent financial statements in mining sector companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2023 period. Profitability, leverage, ineffective monitoring, and auditor turnover as independent variables, and financial statement fraud as the dependent variable.

The research approach used in this research is descriptive and verification analysis using secondary data in the form of annual reports obtained from the official website of each company and the Indonesia Stock Exchange website. The sampling technique used is purposive sampling. From the criteria set, a total sample of 15 companies was obtained. The statistical analysis used in this study is the classical assumption test, multicollinearity test, logistic regression analysis, correlation coefficient, coefficient of determination, and t test.

Based on the results of research on mining sector companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2023 period. Profitability has no significant effect on allegations of fraudulent financial statements with a contribution of 0.122%. Leverage has an effect but is not significant to the alleged occurrence of fraudulent financial statements with a contribution of 6.00%. Ineffective monitoring has no significant effect on the alleged fraud of financial statements with a contribution of 0.044%. The change of auditors has a significant effect on the alleged fraud of financial statements with a contribution of 15.60%.