

ABSTRACT

Financial statements present the financial position of a company and the results that have been obtained by a company. Fraudulent financial reporting involves manipulating financial accounts by exaggerating assets, revenues and profits or understating liabilities, costs or losses. These issues are troubling for investors, creditors, and society as a whole, because of their enormous impact on all of them.

CEO Compensation proxied with cash and total compensation is total compensation consisting of cash compensation (salary and bonus) plus all other forms of compensation, CEO Exposure proxied with award and signature size CEO Power is the strength in the top management team in varies, CEO Power is proxied with duality, number of CEO titles and number of directors photos on the company's annual report.

The population in this study is manufacturing sector companies listed on the Indonesia Stock Exchange in 2017-2021. This research is quantitative. Data collection techniques using purposive sampling with logistic regression research methods processed using Eviews 12 software.

The results of this study show that CEO Compensation, CEO Exposure proxied with award, Photograph in Annual Report and signature size, and CEO Power proxied with duality, and the number of CEO titles simultaneously affect financial statement fraud. Partially, CEO Compensation, CEO Exposure proxied with award, Photograph in Annual Report and signature size, and CEO Power proxied with the title CEO have no effect on financial statement fraud, CEO Power proxied with duality and CEO Exposure proxied with Photograph in Annual Report have a significantly negative effect on financial statement fraud.

Keywords: *CEO Compensation, CEO Exposure, CEO Power, Financial Statement Cheating.*