

## **ABSTRACT**

*Fraudulent financial statements are acts of presenting financial statements that contain material misstatements intentionally by perpetrators of fraud resulting in losses to financial statements users. Fraudulent behavior can be influenced by various factors, one of which is the characteristics of gender. This study aims to analyze the different effects of the six factors of the hexagon fraud model on fraudulent financial statements in companies that have gender diversity in the board of director structure and companies without gender diversity. The elements of fraud hexagon used in this study include elements of pressure (external pressure), opportunity (whistleblowing system), rationalization (directors' remuneration), capability (change of directors), arrogance (the president director's tenure), and collusion (the president director's duality).*

*This study uses secondary data obtained from annual reports & financial reports of mining sector companies listed on the Indonesia Stock Exchange for the period 2017-2021. The samples were selected using a purposive sampling technique that resulted in 228 observations, including 148 observational companies with no gender diversity and 80 observational companies with gender diversity. The analytical method used is the logistic regression method. Hypothesis testing is executed by comparing the regression results between a sample of companies without gender diversity and a sample of companies with gender diversity.*

*The research results indicated that the factor of collusion in companies with gender diversity has a lower impact on fraudulent financial reporting. Meanwhile, the factors of pressure, opportunity, rationalization, capability, and arrogance in companies that have women represented in the board of director structure have no significant effect on indications of fraudulent financial reporting.*

*Keywords: hexagon fraud, fraudulent financial report, gender diversity, mining companies.*