

ABSTRACT

The aim of this study is to identify the influence of gender diversity in the board of directors and commissioners for financial statement fraud, the interaction between the gender diversity of the board of directors and commissioners with executive compensation has an effect on financial statement fraud. The population of this research is manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the 2017-2021 period, using a purposive sampling technique to obtain 173 observations. The data source used is secondary data in the form of annual reports for the 2017-2021 period. The data analysis technique uses logistic regression analysis with the SPSS program. The results of this research prove that the gender diversity in the board of directors has a significant negative effect on financial statement fraud, the gender diversity of commissioners has a significant negative effect on financial statement fraud, the interaction between the gender diversity in the board of directors and executive compensation has a significant positive effect on financial statement fraud, the interaction between gender diversity in the Commissioner and executive compensation have a significant positive influence on financial statement fraud.

Key words: *gender diversity of directors, gender diversity board of the commissioners, financial statement fraud, executive compensation*