

ABSTRACT

This study aims to examine the influence of Corporate Social Responsibility (CSR) on financial statement fraud, considering the moderating role of board gender diversity. Using impression management theory, this research investigates how CSR impacts financial statement fraud, while agency theory is employed to understand the moderating role of board gender diversity.

The study employs a documentation method, utilizing annual reports of non-financial sector companies listed on the Indonesia Stock Exchange (IDX) during the period of 2020-2022. The purposive sampling technique resulted in a total sample of 123 companies. The variables of CSR, financial statement fraud, and board gender diversity were analyzed using multiple linear regression and moderated regression analysis (MRA). This study also includes control variables such as leverage and company size to manage the scope of the research.

The results show a significant positive influence of CSR on financial statement fraud. Additionally, board gender diversity weakens the positive relationship between CSR and financial statement fraud.

Keywords: *Corporate Social Responsibility, Financial Statement Fraud, Board Gender Diversity*