

ABSTRACT

This study aims to explore how the presence of women influences fraud incidents in companies and how the queen bee phenomenon can explain the relationship between the queen bee phenomenon and fraud in companies. This qualitative research design uses the Systematic Literature Review (SLR) method. This research was conducted in the digital library, namely SCOPUS. In the initial stage, 210 journals were used. After conducting various PRISMA stages, 36 journals were selected based on the established research questions. Then, these journals were analyzed to produce relevant information to answer the research objectives. The results show that, in accordance with Upper Echelon Theory, the personal values of female leaders who are more compliant with regulations are reflected in more transparent strategic policies. The SLR findings indicate that female leadership is a crucial instrument in suppressing fraud, but its success is not absolute. Its effectiveness is highly dependent on the organizational environment. If the company culture triggers the Queen Bee Phenomenon, the potential for fraud mitigation from women's ethical characteristics will fade. On the other hand, if the company provides space for a "critical mass" of women, then the elements in the Fraud Diamond Theory can be suppressed maximally through the leadership values brought by these executives (Upper Echelon Theory).

Keywords: *Systematic Literature Review, Queen Bee Phenomenon, Fraud Diamond Theory, Upper Echelon Theory, Women in Fraud*

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