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Mon, Aug 29, 2022 at 12:55 AM

28-Aug-2022

Dear Maulidi, Ach; Shonhadji, Nanang; ., Fachruzzaman; Sari, Rida ; Nuswantara, Dian Anita; Widuri, Rindang,

“ARE FEMALE CFOs MORE ETHICAL TO THE OCCURRENCES OF FINANCIAL REPORTING FRAUD?: THEORETICAL AND EMPIRICAL EVIDENCE FROM CROSS-LISTED FIRMS IN THE US”

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This study examines whether female chief financial officers (CFOs) are associated with the occurrences of financial reporting fraud. This study is to offer new theoretical and empirical evidence on whether firms with more female CFOs are more (less) likely to engage in financial reporting fraud.

Our study is based on a sample of US-listed firms from 2011 to 2021. We speculate that female CFOs play a weaker

role in the occurrences of financial reporting fraud. So, firms with a proportional number of female CFOs should be less likely to commit financial reporting fraud.

The data provide support for our predictions. Our study suggests a negative and significant association between the dummy variables for female CFOs and the occurrences of financial reporting fraud. We find that this association is contingent on governance mechanisms (e.g. Ownership structure, politically connected CEOs, and firms' conditions that do (or do not) invest in a gender-diverse board).

Our study offers different perspectives on the impact of female CFOs on the occurrences of financial reporting fraud. The results are distinguishable from prior studies. The current study moves the analytical focus from the macro level (gender diversity or female corporate leaders) to the micro level (female CFOs) to understand firms' propensity to commit financial reporting fraud. Additionally, our study is based on factual financial reporting fraud cases, considering the US firms' fraud characteristics.

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