ABSTRACT

This study aims to examine the effect of CEO Gender on data breach risk with IT Governance as a mediating variable in banking companies listed on the Indonesia Stock Exchange during the 2021–2024 period. The increasing incidence of data breaches in the Indonesian banking sector indicates that data breach mitigation is influenced not only by technological factors but also by decision-making characteristics at the top management level.

This study employs a quantitative approach using secondary data obtained through content analysis of companies' annual reports, BSSN reports, and credible mass media sources. The research sample consists of banking companies listed on the Indonesia Stock Exchange, with observations that have undergone outlier elimination. Data analysis was conducted using panel data regression with the Panel EGLS Cross-section Random Effects method, while mediation testing was performed using the Baron and Kenny procedure strengthened by the Sobel test.

The results show that CEO Gender does not have a significant direct effect on data breach risk; therefore, H1 is rejected. However, the Sobel test confirms that IT Governance significantly mediates the relationship between CEO Gender and data breach risk, leading to the acceptance of H2. The mediation is classified as full mediation, indicating that the influence of CEO Gender on data breach risk operates through the IT Governance mechanism. This study highlights the importance of strengthening IT Governance as a key strategy for mitigating data breach risk in the Indonesian banking sector.

Keywords: CEO *Gender*, *Data breach risk*, *IT Governance*