

ABSTRACT

ANALYSIS OF BOARD GENDER DIVERSITY AS MODERATING VARIABLE TO STRENGTHENING THE EFFECT OF ENVIRONMENTAL DISCLOSURE, SOCIAL DISCLOSURE, GOVERNANCE DISCLOSURE ON FINANCIAL PERFORMANCE

(Empirical Study of Mining Sector Companies Listed on the Indonesian Stock Exchange In 2017-2021)

By

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This study aims to determine the effect of environmental disclosure, social disclosure, and governance disclosure on financial performance by proxy ROE and ROI, and board gender diversity as a moderating variable, with a quantitative approach. The research sample consisted of 37 mining sector companies on the IDX with a 5-year observation period from 2017 to 2021. The data analysis technique used is descriptive statistical analysis, classical assumption test, multiple linear regression analysis, coefficient of determination, F test, and t-test. The results approve there is an effect of environmental disclosure on the financial performance, social disclosure has a positive effect on the financial performance, and governance disclosure has a positive effect on the financial performance. In addition, board gender diversity is unable to moderate the effect of environmental disclosure, social disclosure, and governance disclosure on financial performance. The results of the F test show that there is an effect of environmental disclosure, social disclosure, and governance disclosure on financial performance by proxy ROE and ROI simultaneously, and board gender diversity is able to moderate the effect of environmental disclosure, social disclosure, and governance disclosure simultaneously on financial performance.

Keywords: *environmental, social, governance, financial performance, diversity.*

ABSTRAK

ANALISIS PERAN *BOARD GENDER DIVERSITY* SEBAGAI VARIABEL MODERASI DALAM MEMPERKUAT PENGARUH *ENVIRONMENTAL DISCLOSURE, SOCIAL DISCLOSURE, GOVERNANCE DISCLOSURE* PADA KINERJA KEUANGAN PERUSAHAAN

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Penelitian ini bertujuan untuk mengetahui pengaruh *environmental disclosure*, *social disclosure*, serta *governance disclosure* terhadap kinerja keuangan proksi ROE dan ROI dengan peran *board gender diversity* sebagai variabel moderasi dengan pendekatan kuantitatif. Sampel penelitian sebanyak 37 perusahaan sektor pertambangan di BEI dengan periode 5 tahun pengamatan yakni tahun 2017 hingga 2021. Teknik analisis data yakni analisis statistik deskriptif, uji asumsi klasik, dan analisis linear berganda, koefisien determinasi, uji F, dan uji t. Hasil penelitian menunjukkan bahwa adanya pengaruh *environmental disclosure* terhadap kinerja keuangan, *social disclosure* berpengaruh positif terhadap kinerja keuangan, dan *governance disclosure* berpengaruh positif terhadap kinerja keuangan. Selain itu, *board gender diversity* tidak mampu untuk memoderasi pengaruh *environmental disclosure*, *social disclosure*, dan *governance disclosure* terhadap kinerja keuangan. Pada hasil uji F, menunjukkan adanya pengaruh *environmental disclosure*, *social disclosure*, dan *governance disclosure* terhadap kinerja keuangan proksi ROE dan ROI secara simultan, serta *board gender diversity* mampu untuk memoderasi pengaruh *environmental disclosure*, *social disclosure*, dan *governance disclosure* secara simultan terhadap kinerja keuangan.

Kata kunci: *environmental, social, governance*, kinerja keuangan, *diversity*.