

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kualitas penerapan *good corporate governance* terhadap kinerja keuangan. Pada penelitian ini menggunakan *gender diversity* dengan mengukur pengaruh adanya perempuan dalam kualitas penerapan *good corporate governance*. Variabel independen *good corporate governance* meliputi ukuran dewan direksi, ukuran dewan komisaris, proporsi perempuan dewan direksi, dan proporsi perempuan dewan komisaris. Variabel dependen yaitu kinerja keuangan menggunakan rumus *Return On Asset* (ROA).

Jenis penelitian yang dilaksanakan yaitu penelitian kuantitatif. Populasi penelitian ini yaitu Bank yang terdaftar di Bursa Efek Indonesia (BEI). Proses pengambilan sampel menggunakan metode *purposive sampling* yaitu pengambilan sampel penelitian dengan menggunakan kriteria tertentu. Berdasarkan metode *purposive sampling* didapatkan 39 perusahaan. Data penelitian yang digunakan selama 5 tahun, yaitu tahun 2017 – 2021 sehingga diperoleh 195 data yang diolah. Teknik analisis data menggunakan analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa dewan direksi dan proporsi perempuan dewan direksi berpengaruh positif terhadap kinerja keuangan sedangkan dewan komisaris dan proporsi perempuan dewan komisaris tidak berpengaruh terhadap kinerja keuangan.

**Kata kunci :** Kinerja keuangan, *good corporate governance*.

## **ABSTRACT**

*This research aimed to examine the effect of quality in Good Corporate Governance disclosure on financial performance. Gender diversity was used in order to measure the effect of women on the quality of Good Corporate Governance disclosure. The independent variable consisted of Good Corporate Governance including the director board size, the commissioner board size, the proportion of director board women, and the proportion of commissioner board women. While dependent variable was financial performance, which used Return On Asset (ROA).*

*The research was quantitative. Moreover, the population was bank listed on the Indonesia Stock Exchange (IDX). The data collection technique used purposive sampling, in which the sample was based on the criteria given. In line with that, there were 39 companies as the sample. Furthermore, the data were used for 5 years (2017-2021). In total, there were 195 data samples. The data analysis technique used multiple linear regression.*

*The result concluded that both the director board and the proportion of director board women had a positive effect on financial performance. However, the commissioner's board as well as the proportion of commissioner board women did not affect financial performance.*

**Keywords:** *Financial Performance, Good Corporate Governance*

