

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh keberagaman gender pada struktur tata kelola terhadap tingkat pengungkapan keberlanjutan maupun pengaruhnya pada nilai perusahaan. Populasi penelitian merupakan perusahaan publik yang tercatat pada BEI periode 2016-2020. Penentuan sampel mempergunakan metode purposive sampling. Berdasar kriteria, sejumlah 40 perusahaan publik dipilih sebagai sampel dengan total data sebanyak 200. Metode analisa data memakai analisis regresi linier berganda dengan *software* STATA v.16.0. Hasil pengujian menunjukkan keberagaman gender pada struktur tata kelola baik komite audit, direksi maupun tidak memberi pengaruh signifikan pada tingkat pengungkapan keberlanjutan. Sementara itu, hanya keberagaman gender komite audit yang memberikan pengaruh signifikan terhadap nilai perusahaan, namun keberagaman gender direksi maupun dewan komisaris tidak memberi pengaruh signifikan nilai perusahaan. Hasil penelitian membuktikan kesimpulan tambahan bahwasanya tingkat pengungkapan keberlanjutan tidak mampu memediasi pengaruh keberagaman gender terhadap direksi, dewan komisaris, komite audit pada nilai perusahaan.

Kata kunci: keberagaman gender, struktur tata kelola, tingkat pengungkapan keberlanjutan, nilai perusahaan.



ABSTRACT

This study aims to determine the effect of gender diversity on governance structure on the sustainability disclosure level and its impact on firm value. The research population is public companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. sample determination using the purposive sampling method. Sampling using a purposive sampling method. Based on the criteria, as many as 40 public companies were selected as samples with a total of 200 data. The data analysis method used multiple linear regression analysis with software STATA v.16.0. The test results show that gender diversity in the governance structure of the audit committees, the board of directors, and the board of commissioners has no significant effect on the sustainability disclosure level. Meanwhile, only the gender diversity of the audit committees has a significant effect on firm value, while the gender diversity of the board of directors and the board of commissioners do not affect the firm value. The results also show that the sustainability disclosure level is not able to mediate the effect of gender diversity on the governance structure of the board of directors, the board of commissioners, and the audit committees to the firm value.

Keywords: gender diversity, governance structure, level of sustainability disclosure, firm value.



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