

Pengaruh Keberagaman dalam Board of Directors dan Keberadaan Female Family Director Terhadap Kinerja Keuangan Bank di Indonesia = The Effect of Board Diversity and Female Family Director to Financial Performance: Evidence from Indonesia

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Abstrak

Penelitian ini bertujuan untuk menguji apakah terdapat pengaruh keberagaman jenis kelamin, kewarganegaraan dan usia dalam board of directors (BOD) serta keberadaan anggota direksi wanita yang berasal dari keluarga (female family directors) terhadap kinerja keuangan bank dengan sampel pada bank yang terdaftar di Indonesia Stock Exchange pada periode 2010-2019. Sampel penelitian ini meliputi bank konvensional dan tidak mengikutsertakan bank syariah. Hasil empiris menunjukkan bahwa keberagaman jenis kelamin mempengaruhi kinerja bank sampel. Sedangkan hasil juga menunjukkan bahwa keberagaman kewarganegaraan dan usia tidak mempengaruhi kinerja bank. Selain itu anggota direksi wanita yang masih memiliki hubungan keluarga juga tidak mempengaruhi kinerja keuangan bank. Kinerja keuangan bank diukur dengan dua pengukuran yang berbeda yaitu berdasarkan pasar dan secara akuntansi dengan menggunakan masing-masing Tobin's Q dan Return on Asset (ROA).

.....This paper aims to examine whether diversity in gender, nationality, and age in the board of directors of banks in Indonesia could affect the financial performance of those banks. We also examine whether female family director in banks could also affect the financial performance. We used conventional banks' data in Indonesia in the year of 2010 to 2019 as a sample of this research. Based on the empirical result, we find that diversity in gender in the board of directors has an affect the performance of banks in Indonesia. In contrast diversity in age and diversity in nationality in the board of directors do not affect to the financial performance of banks in Indonesia. Also, female family directors proven to not have effect to the financial performance of banks in Indonesia. We used two measurement to represent financial performance in this study, which are measured by Tobin's Q that represent measurement based on market and Return on Asset (ROA) that represent measurement based on accounting.