

Dampak Proporsi Direktur Wanita dalam Jajaran Direksi terhadap Performa Keuangan Perusahaan pada Sektor Industri dan Keuangan di Indonesia = The Impact of the Proportion of Female Directors in the Board of Directors on Firm's Financial Performance of Industrial and Financial Sector in Indonesia

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Abstrak

Penelitian ini mengidentifikasi pengaruh proporsi direktur wanita dalam jajaran direksi terhadap performa keuangan perusahaan dalam sektor industri dan sektor keuangan di Indonesia pada 2017 hingga 2021. Performa keuangan perusahaan diukur melalui ROA dan Price-to-Book Value (PtBV). Sampel penelitian ini adalah 43 perusahaan sektor industri dan 102 perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia (BEI). Data penelitian diolah menggunakan regresi data panel dengan metode estimasi Fixed Effect Model dan Random Effect Model. Hasil penelitian ini menemukan bahwa proporsi direktur wanita dalam jajaran direksi tidak berpengaruh pada performa keuangan perusahaan jika tidak ada pengaruh dari variabel lain. Proporsi direktur wanita dalam jajaran direksi terbukti berpengaruh terhadap ROA perusahaan apabila terdapat leverage dalam keuangan perusahaan. Pengujian terhadap intensitas pembelanjaan modal dan leverage dalam keuangan perusahaan menunjukkan bahwa kedua variabel tersebut berpengaruh terhadap ROA perusahaan.

.....This study identifies the effect of the proportion of female directors on the board of directors on the financial performance of companies in the industrial and financial sectors in Indonesia in the range of years from 2017 to 2021. The company's financial performance is measured through Return on Assets (ROA) and Price-to-Book Value (PtBV). The sample of this research are 43 companies in the industrial sector and 102 companies in the financial sector which are listed on the Indonesia Stock Exchange (IDX). The research data was processed using panel data regression with the Fixed Effect Model and Random Effect Model estimation methods. This study found that the proportion of female directors on the board of directors is not related to the financial performance of companies in Indonesia if there is no influence from other variables. The proportion of female directors in the board of directors is proven to have an effect on the Return on Assets (ROA) of companies in Indonesia if there is influence from leverage in the company's finances. Tests on the control variables, namely the intensity of capital expenditure and leverage in corporate finance, show that these two variables affect the company's Return on Assets (ROA).