RINGKASAN

Penelitian ini bertujuan untuk menganalisis pengaruh board size, board independence commissioner, board gender diversity, dan leverage terhadap kinerja keuangan perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022–2023. Kinerja keuangan diproksikan menggunakan Return on Asset (ROA). Penelitian ini dilatarbelakangi oleh pentingnya penerapan prinsip Good Corporate Governance dalam meningkatkan efisiensi dan efektivitas perusahaan, khususnya pada sektor perbankan yang memiliki peran sentral dalam sistem perekonomian.

Penelitian ini didasarkan pada teori agensi dan teori ketergantungan sumber daya (resource dependence theory), serta memperkuat relevansi prinsip tata kelola perusahaan terhadap peningkatan kinerja. Berdasarkan teori agensi, konflik antara manajemen (agen) dan pemilik (principal) dapat diminimalkan dengan struktur dewan yang efektif, independen, dan beragam. Penelitian ini mengembangkan hipotesis yang menguji pengaruh keempat variabel terhadap ROA.

Penelitian ini menggunakan metode kuantitatif dengan pendekatan regresi data panel untuk menganalisis data sekunder yang diperoleh dari laporan tahunan dan keuangan perusahaan. Sampel terdiri dari 94 perusahaan perbankan yang memenuhi kriteria purposive sampling, yaitu perusahaan yang secara konsisten melaporkan data keuangan selama tahun 2022-2023 serta memiliki informasi yang lengkap mengenai variabel yang diteliti.

Hasil penelitian menunjukkan bahwa keempat variabel independen, yaitu board size, board independence commissioner, board gender diversity, dan leverage, tidak berpengaruh terhadap kinerja keuangan perusahaan perbankan. Dengan demikian, hipotesis yang menyatakan adanya pengaruh dari masing-masing variabel terhadap ROA ditolak. Temuan ini mengindikasikan bahwa keberadaan struktur tata kelola dan karakteristik keuangan seperti leverage belum mampu memberikan kontribusi nyata terhadap peningkatan profitabilitas perusahaan dalam konteks perbankan.

Penelitian ini menyimpulkan bahwa keberadaan struktur dewan yang beragam dan independen belum mampu memberikan kontribusi nyata terhadap peningkatan profitabilitas perusahaan dalam konteks industri perbankan selama periode 2022–2023. Implikasi praktis dari hasil ini menunjukkan bahwa perusahaan tidak cukup hanya memiliki struktur formal tata kelola, tetapi perlu memastikan bahwa fungsi dan peran dewan dijalankan secara efektif dan substantif. Manajemen dan regulator diharapkan dapat meninjau kembali implementasi praktik GCG yang bersifat formalitas dan mendorong peningkatan kualitas pelaksanaannya secara nyata. Penelitian ini juga membuka peluang untuk peneliti selanjutnya seperti kualitas manajemen, budaya organisasi, dan kondisi makroekonomi yang mungkin lebih berpengaruh terhadap kinerja keuangan.

Kata kunci: *Board Size, Komisaris Independen, Keberagaman Gender, Leverage, Kinerja Keuangan*

SUMMARY

This study aims to analyze the effect of board size, board independence commissioner, board gender diversity, and leverage on the financial performance of banking companies listed on the Indonesia Stock Exchange (IDX) for the period 2022-2023. Financial performance is proxied using Return on Asset (ROA). This research is motivated by the importance of applying the principles of Good Corporate Governance in improving the efficiency and effectiveness of companies, especially in the banking sector which has a central role in the economic system.

This research is based on agency theory and resource dependence theory, and strengthens the relevance of corporate governance principles to performance improvement. Based on agency theory, conflicts between management (agent) and owners (principal) can be minimized with an effective, independent and diverse board structure. This study develops hypotheses that test the influence of the four variables on ROA.

This study uses a quantitative method with a panel data regression approach to analyze secondary data obtained from the company's annual and financial reports. The sample consists of 47 banking companies that meet purposive sampling criteria, namely companies that consistently report financial data during 2022 and 2023 and have complete information on the variables studied.

The results showed that the four independent variables, namely board size, board independence commissioner, board gender diversity, and leverage, has no effect on the financial performance of banking companies. Thus, the hypothesis stating the influence of each variable on ROA is rejected. This finding indicates that the existence of governance structures and financial characteristics such as leverage has not been able to make a real contribution to increasing corporate profitability in the banking context.

This study concludes that the existence of a diverse and independent board structure has not been able to make a real contribution to increasing corporate profitability in the context of the banking industry during the period 2022-2023. The practical implications of these results indicate that it is not enough for companies to have a formal governance structure, but it is necessary to ensure that the functions and roles of the board are carried out effectively and substantively. Management and regulators are expected to review the implementation of GCG practices that are formalities and encourage real improvement in the quality of implementation. This study also opens up opportunities for future researchers such as management quality, organizational culture, and macroeconomic conditions that may have more influence on financial performance.

Keywords: Board Size, Independent Commissioner, Gender Diversity, Leverage, Financial Performance.