ABSTRAK

Kinerja keuangan merupakan salah satu indikator keberhasilan perusahaan dalam mengelola sumber daya dan menciptakan nilai bagi pemegang saham. Penerapan tata kelola perusahaan yang baik melalui Board Gender, Dewan Direksi, Dewan Komisaris, dan Komite Audit diharapkan mampu meningkatkan kinerja keuangan perusahaan. Penelitian ini bertujuan untuk menganalisis pengaruh Board Gender, Dewan Direksi, Dewan Komisaris, dan Komite Audit terhadap kinerja keuangan yang diproksikan dengan Return on Equity (ROE) pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017–2024.

Penelitian ini menggunakan metode kuantitatif dengan pendekatan deskriptif verifikatif. Data yang digunakan berupa data sekunder yang diperoleh dari laporan tahunan dan laporan keuangan perusahaan. Teknik pengambilan sampel menggunakan purposive sampling sehingga diperoleh 8 perusahaan dengan 64 observasi. Analisis data dilakukan menggunakan regresi data panel dengan model terbaik, yaitu Fixed Effect Model (FEM), menggunakan aplikasi EViews 12.

Hasil penelitian menunjukkan bahwa secara parsial Board Gender berpengaruh negatif dan signifikan terhadap Return on Equity, sedangkan Dewan Direksi, Dewan Komisaris, dan Komite Audit tidak berpengaruh signifikan terhadap Return on Equity. Namun, secara simultan Board Gender, Dewan Direksi, Dewan Komisaris, dan Komite Audit berpengaruh signifikan terhadap Return on Equity. Nilai Adjusted R-Square sebesar 0,726522 menunjukkan bahwa variabel independen mampu menjelaskan 72,65% variasi Return on Equity, sedangkan sisanya sebesar 27,35% dijelaskan oleh variabel lain di luar model penelitian.

Berdasarkan hasil penelitian, dapat disimpulkan bahwa mekanisme tata kelola perusahaan secara keseluruhan berperan dalam memengaruhi kinerja keuangan perusahaan manufaktur, meskipun tidak semua komponennya memberikan pengaruh yang signifikan secara individual.

Kata Kunci: Board Gender, Dewan Direksi, Dewan Komisaris, Komite Audit, Kinerja Keuangan, Return on Equity (ROE).

ABSTRACT

Financial performance is an important indicator of a company's success in managing its resources and creating value for shareholders. The implementation of good corporate governance through Board Gender, the Board of Directors, the Board of Commissioners, and the Audit Committee is expected to enhance a company's financial performance. This study aims to examine the effect of Board Gender, the Board of Directors, the Board of Commissioners, and the Audit Committee on financial performance, as measured by Return on Equity (ROE), in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2017–2024 period.

This study employed a quantitative approach with a descriptive-verificative research design. Secondary data were collected from the companies' annual reports and financial statements. The sample was selected using a purposive sampling technique, resulting in 8 manufacturing companies with a total of 64 observations. The data were analyzed using panel data regression, with the Fixed Effect Model (FEM) identified as the most appropriate model through EViews 12 software.

The results indicate that Board Gender has a negative and significant effect on Return on Equity. Meanwhile, the Board of Directors, the Board of Commissioners, and the Audit Committee have no significant effect on Return on Equity. However, simultaneously, Board Gender, the Board of Directors, the Board of Commissioners, and the Audit Committee have a significant effect on Return on Equity. The Adjusted R-squared value of 0.726522 indicates that the independent variables explain 72.65% of the variation in Return on Equity, while the remaining 27.35% is explained by other factors outside the research model.

In conclusion, corporate governance mechanisms collectively influence the financial performance of manufacturing companies, although not all governance components have a significant individual effect.

Keywords: *Board Gender, Board of Directors, Board of Commissioners, Audit Committee, Financial Performance, Return on Equity (ROE).*