

ABSTRACT

This study aims to determine the effect of Board Gender Diversity on Financial Performance: the Moderating role of Good Corporate Governance (GCG) in the Banking for the Period 2021-2024.

The population of this study consist of banking companies listed on the Indonesia Stock Exchange (IDX) for the period 2021-2024. The sampling technique employed purposive sampling based on predetermined criteria, resulting in a sample of 23 companies. The data techniques used were descriptive statistics, model selection, Classical Assumption Testing, Moderated Regression Analysis (MRA), Hypothesis Testing, and the Coefficient of Determination Testing. Data analysis in this study used Microsoft Office Excel and Eviews 12.

Based on the result of the study using Moderated Regression Analysis, it shows that: (1) Board Gender Diversity has a positive and a significant effect on Financial Performance (ROA). (2) Good Corporate Governance (GCG), proxied by the Independent Board of Commissioners (DKI) and the Audit Committee (KA), does not have significant effect in Financial Performance (ROA). (3) Good Corporate Governance (GCG), proxied by the Independent Board of Commissioners (DKI), does not moderate the effects of Board Gender Diversity on Financial Performance (ROA). (4) Good Corporate Governance (GCG), proxied by the Audit Committee (KA), moderates the effect Board Gender Diversity on Financial Performance (ROA) in a way that weakens it.

Keywords: *Board Gender Diversity, Financial Performance (ROA), Good Corporate Governance (GCG), Board of Commisioners (DKI), Audit Committee (KA)*