

ABSTRAK

Penelitian ini bertujuan untuk menganalisis kondisi *Board Gender Diversity*, *Corporate Social Responsibility Disclosure*, dan Kinerja Keuangan, serta menguji pengaruh *Board Gender Diversity* terhadap *Corporate Social Responsibility Disclosure* dengan Kinerja Keuangan sebagai variabel mediasi pada perusahaan subsektor perbankan yang terdaftar di Bursa Efek Indonesia periode 2020–2024. Penelitian ini menggunakan metode deskriptif dan verifikatif dengan pendekatan kuantitatif. Sampel penelitian terdiri dari 24 perusahaan yang dipilih menggunakan teknik purposive sampling. Analisis data dilakukan menggunakan *Conditional Process Analysis* (CPA) Model 4 Hayes. Hasil penelitian menunjukkan bahwa *Board Gender Diversity* berpengaruh positif dan signifikan terhadap *Corporate Social Responsibility Disclosure*. *Board Gender Diversity* tidak berpengaruh signifikan terhadap Kinerja Keuangan, dan Kinerja Keuangan juga tidak berpengaruh signifikan terhadap *Corporate Social Responsibility Disclosure*. Hasil pengujian mediasi menunjukkan bahwa Kinerja Keuangan tidak mampu memediasi pengaruh *Board Gender Diversity* terhadap *Corporate Social Responsibility Disclosure*, sehingga *Board Gender Diversity* memengaruhi *Corporate Social Responsibility Disclosure* secara langsung, bukan melalui jalur Kinerja Keuangan.

Kata Kunci: *Board Gender Diversity*, *Corporate Social Responsibility Disclosure*, Kinerja Keuangan

ABSTRACT

This study aims to analyze the conditions of Board Gender Diversity, Corporate Social Responsibility Disclosure, and Financial Performance, as well as to examine the effect of Board Gender Diversity on Corporate Social Responsibility Disclosure with Financial Performance as a mediating variable in banking subsector companies listed on the Indonesia Stock Exchange for the 2020–2024 period. This study uses descriptive and verificative methods with a quantitative approach. The research sample consists of 24 companies selected using purposive sampling technique. Data analysis was conducted using Conditional Process Analysis (CPA) Model 4 Hayes. The results show that Board Gender Diversity has a positive and significant effect on Corporate Social Responsibility Disclosure. Board Gender Diversity does not have a significant effect on Financial Performance, and Financial Performance also does not have a significant effect on Corporate Social Responsibility Disclosure. The mediation test results showed that Financial Performance cannot mediate the effect of Board Gender Diversity on Corporate Social Responsibility Disclosure, so Board Gender Diversity affects Corporate Social Responsibility Disclosure directly, not through the Financial Performance route.

Keywords: Board Gender Diversity, Corporate Social Responsibility Disclosure, Financial Performance