

The Influence of Gender Diversity, Education Level, and Board of Directors Meetings on the Quality of Sustainability Reports with Company Size as a Moderator

By Silva Fahsy A S

Abstract

This study uses a quantitative approach to empirically analyze the impact of gender diversity, education level, and board of directors meetings on the quality of sustainability reports with company size as a moderator. The sample of this study includes 33 banking subsector companies listed on the Indonesia Stock Exchange (IDX) during 2021-2024. This sample was selected using the purposive sampling method. This study used an unbalanced data panel and managed to collect a total of 123 data observations during the 2021-2024 period. Panel data regression was used in analyzing the data with the STATA 17 software at a significance level of 10%. The results of the analysis show that the gender diversity of the board of directors and the board of directors meetings have a positive impact on the quality of sustainability reports. Meanwhile, the diversity of education levels has no effect on the quality of sustainability reports. Company size weakens the influence of gender diversity on the board of directors and board of directors meetings on the quality of sustainability reports, but does not moderate the influence of diversity in education levels on the quality of sustainability reports.

Keywords: *quality of sustainability reports, gender diversity of the board of directors, diversity of education level of the board of directors, board of directors meetings, and company size*

Pengaruh Keberagaman Gender, Tingkat Pendidikan, Dan Rapat Dewan Direksi Terhadap Kualitas Laporan Keberlanjutan Dengan Ukuran Perusahaan Sebagai Pemoderasi

Oleh Silva Fahsya A S

Abstrak

Penelitian ini memakai pendekatan kuantitatif untuk menganalisis secara empiris dampak dari keberagaman gender, tingkat pendidikan, dan rapat dewan direksi terhadap kualitas laporan keberlanjutan dengan ukuran perusahaan sebagai pemoderasi. Sampel penelitian ini meliputi 33 perusahaan subsektor perbankan yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2021-2024. Sampel ini dipilih menggunakan metode *purposive sampling*. Penelitian ini menggunakan *unbalanced data panel* dan berhasil mengumpulkan total 123 observasi data selama periode 2021-2024. Regresi data panel digunakan dalam menganalisis data dengan perangkat lunak STATA 17 pada tingkat signifikansi 10%. Hasil analisis menunjukkan bahwa keberagaman gender dewan direksi dan rapat dewan direksi memiliki dampak positif terhadap kualitas laporan keberlanjutan. Sedangkan, keberagaman tingkat pendidikan tidak berpengaruh terhadap kualitas laporan keberlanjutan. Ukuran perusahaan memperlemah pengaruh keberagaman gender dewan direksi serta rapat dewan direksi terhadap kualitas laporan keberlanjutan, tetapi tidak memoderasi pengaruh keberagaman tingkat pendidikan terhadap kualitas laporan keberlanjutan.

Kata kunci: kualitas laporan keberlanjutan, keberagaman gender dewan direksi, keberagaman tingkat pendidikan dewan direksi, rapat dewan direksi, dan ukuran perusahaan