

ABSTRAK

Karakteristik demografi tim manajemen teratas merupakan proksi atas nilai dan kemampuan kognitif yang dimiliki dan dapat menjadi prediktor bagi kinerja perusahaan. Penelitian ini bertujuan untuk menguji pengaruh keragaman yang dimiliki dewan direksi dan komisaris perusahaan bank umum di Indonesia terhadap kinerja keuangan perusahaan. Keragaman yang diteliti ialah keragaman usia, gender, dan tingkat pendidikan sementara kinerja keuangan perusahaan diukur dengan menggunakan indikator ROA, ROE, NPL, dan NIM. Penelitian ini dilakukan terhadap 57 perusahaan bank umum di Indonesia yang tercatat aktif di Bursa Efek Indonesia (BEI) tahun 2021 hingga 2023. Dengan menggunakan regresi data panel, diperoleh hasil bahwa keragaman usia dan tingkat pendidikan dewan direksi dan komisaris berpengaruh secara positif terhadap kinerja perusahaan yang diukur dengan NIM. Sementara itu, keragaman gender justru berpengaruh secara negatif terhadap kinerja keuangan perusahaan yang diukur dengan ROA, ROE, dan NIM.

Kata kunci: tim manajemen teratas, keragaman dewan direksi dan komisaris, kinerja perusahaan, regresi data panel.

ABSTRACT

The demographic characteristics of the top management teams are proxy for their values and cognitive abilities. They can be considered as predictors of companies' performances. This research aims to examine the influence of diversity in the boards of directors and commissioners of commercial bank companies in Indonesia on the companies' financial performances. The diversities that are studied are diversity in age, gender and education level, while the companies' financial performances are measured using ROA, ROE, NPL and NIM as indicators. This research was conducted on 57 commercial banking companies in Indonesia which are listed as active on the Indonesia Stock Exchange (IDX) from 2021 to 2023. Using panel data regression, the results obtained show that diversity in age and education level of the board of directors and commissioners have a positive effect on companies' performances which are measured by NIM. Meanwhile, gender diversity actually has a negative effect on companies' financial performances as measured by ROA, ROE and NIM.

Keywords: *top management teams, diversity in the boards of directors and commissioners, companies' performance, panel data regression.*