

**PENGARUH KOMISARIS INDEPENDEN, DIVERSITAS GENDER, *SIZE*,
LEVERAGE DAN STRUKTUR MODAL TERHADAP KINERJA
KEUANGAN PERUSAHAAN
(Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di BEI tahun 2017-2019)**

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ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh Komisaris Independen, Diversitas Gender, *Size*, *Leverage* dan Struktur Modal Terhadap Kinerja Keuangan Perusahaan. Kinerja Keuangan Perusahaan sebagai variabel dependen diukur dengan menggunakan CFROA (*Cash flow return assets*) dihitung dari laba sebelum bunga dan pajak ditambah depresiasi dibagi dengan total aktiva. Populasi dalam penelitian ini adalah perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017-2019. Teknik *sampling* yang digunakan adalah *purposive sampling*, sehingga diperoleh sampel sebanyak 69 perusahaan. Metode analisis menggunakan metode regresi linier berganda. Hasil pengujian ini membuktikan bahwa, Dewan Komisaris Wanita, *Size*, berpengaruh terhadap Kinerja Keuangan Perusahaan. Sedangkan Dewan Komisaris Independen, Dewan Direksi Wanita, *Leverage*, Struktur Modal, tidak berpengaruh terhadap Kinerja Keuangan Perusahaan.

Kata Kunci: Kinerja Keuangan Perusahaan, Komisaris Independen, Diversitas Gender, *Size*, *Leverage*, Struktur Modal.

**THE EFFECT OF INDEPENDENT COMMISSIONERS, GENDER
DIVERSITY, SIZE, LEVERAGE, AND CAPITAL STRUCTURE
ON THE COMPANY FINANCIAL PERFORMANCE
(Empirical Studies In The Listed Manufacturing Companies On The Idx In
2017-2019)**

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ABSTRACT

The purpose of this study was to find empirical evidence of the effect of independent commissioners, gender diversity, size, leverage, and capital structure on the company's financial performance. The company's financial performance as a dependent variable was measured using Cash Flow Return Assets (CFROA). It was calculated from profit before interest and tax plus depreciation divided by total assets. The population in this study was the listed manufacturing company on the Indonesia Stock Exchange (IDX) in 2017-2019. The sampling technique used purposive sampling with 69 companies as the sample. The analysis method used multiple linear regression methods. The results of this study found that the female commissioner and Size affected the company's financial performance. Meanwhile, the Independent Board of Commissioners, the Board of Directors of Women, Leverage, and Capital Structure did not affect the company's financial performance.

**Keywords: Company Financial Performance, Independent Commissioner,
Gender Diversity, Size, Leverage, Capital Structure**