

## **ABSTRACT**

*This study aims to analyse the effect of female board and female audit committee on financial performance. The dependent variable in this study is financial performance proxied by using Return on Assets (ROA). The independent variables in this study are the female board proxied by the proportion of women on the company board and the female audit committee proxied by the proportion of women on the audit committee. This study used control variables, namely company size and leverage.*

*This research used property and real estate companies that listed on the Indonesia Stock Exchange in 2017-2019 as the population. Sample selection using purposive sampling method. From a total of 50 companies, 34 companies were selected, with a final sample of 102 data. The type of data in this study is secondary data obtained through the company's annual report. The data analysis method used multiple linear regression. The results of this study indicate that the female audit committee has a positive and significant effect on financial performance. While the female board has a negative and significant effect on financial performance.*

*Keywords: financial performance, return on assets (ROA), female board, female audit committee*