

ABSTRACT

This study was conducted to analyze the effect of Board Size, Board Meetings, Board Gender Diversity, Audit Committee Size, and Audit Committee Meetings on firm value in non-financial companies in Indonesia. Tobin's Q ratio is useful as an indicator that represents firm value. This study also adds Firm Size, Firm Age, Leverage, Liquidity, and Profitability as control variables. The population used in this study was non-financial companies in Indonesia from 2020 to 2024. The sample size was 121 companies selected using purposive sampling. The analysis method used was panel data regression supplemented with the Robust Standard Error procedure to overcome the problem of heteroscedasticity.

The test results found that board size, audit committee meetings, and board gender diversity had a significant positive impact on company value. In addition, it was found that board gender diversity negatively moderated the relationship between board size and firm value. Meanwhile, board meetings, audit committee size, and board gender diversity in moderating board meetings were found to have no significant effect on firm value.

Keywords: *Board Size, Board Meetings, Board Gender Diversity, Audit Committee Size, Audit Committee Meetings, Firm Value, Tobin's Q*

