

ABSTRACT

This study aims to analyze the effect of gender diversity on performance. In addition, this study also aims to analyze the effect of gender diversity on performance through prudence. One developing issue related to corporate governance is gender diversity. In developing countries such as Indonesia, the gender gap that occurs is still high when compared to developed countries. Gender diversity in the board of commissioners and audit committee can affect the level of prudence in financial reporting which impacts on company performance

This research uses descriptive research design with secondary data. The population in this study were non-financial companies listed on the Indonesia Stock Exchange during the period 2012 to 2017. The total number of samples in this study was 1.302 companies. This study uses multiple linear regression and path analysis.

The results of the study obtained that the proportion of women in the board of commissioners can affect the performance of the company while the proportion of women in the audit committee has no influence on company performance. In addition, prudence does not mediate the influence between the proportion of women in the board of commissioners on the performance and proportion of women in the audit committee on firm performance.

Keywords :Gender diversity, prudence, performance