

ABSTRACT

This study aims to understand the relationship between gender diversity in corporate governance and the disclosure of sustainability report variables towards the firm performance conducted by non-financial companies listed on The Indonesia Stock Exchange year 2018. The dependent variable in this research is the firm performance in non-financial companies. The gender diversity variables in this research are the proportion of woman board of commissioner, the proportion of woman board of director, and the proportion of woman audit committee, meanwhile the sustainability report disclosure variables in this research are the disclosure of the economic dimension, environmental dimension, and social dimension.

This research used the sample of 41 non-financial companies listed on The Indonesia Stock Exchange in 2018. The sample selection method used the purposive-sampling method. The data used is secondary data obtained from financial report, annual report, and sustainability report of non-financial companies and the data meets the criteria required in this research. The measurement of firm performance as dependent variable used the ratio of Return on Assets (ROA). The examining of research hypothesis using multiple linear regression analysis.

The result of this research shows that the economic dimension of sustainability disclosure variable has positive and significant relationship towards firm performance. There is negative and significant influence between the proportion of woman board of directors towards firm performance. However, there is no influence between the proportion of woman board of commissioner, the proportion of woman audit committee, the environmental dimension of sustainability disclosure, and the social dimension of sustainability disclosure toward the firm performance by Indonesia non-financial companies.

Key words: corporate governance, woman board of commissioner, woman board of director, woman audit committee, sustainability report, economic dimension, environmental dimension, social dimension, firm performance