

ABSTRAK

Penelitian ini menganalisis pengaruh keberagaman gender dan latar belakang pendidikan dewan direksi terhadap kinerja laporan keberlanjutan dengan ukuran dewan direksi sebagai variabel moderasi pada perusahaan sektor kesehatan yang terdaftar di Bursa Efek Indonesia periode 2022–2024. Penelitian menggunakan metode kuantitatif dengan data sekunder berupa laporan keberlanjutan dan laporan tahunan, dengan sampel 14 perusahaan yang dipilih melalui *purposive sampling*. Keberagaman gender diukur berdasarkan proporsi perempuan dalam dewan direksi, latar belakang pendidikan berdasarkan proporsi dewan direksi berlatar pendidikan ekonomi dan bisnis, ukuran dewan direksi berdasarkan total anggota dewan direksi, serta kinerja laporan keberlanjutan diukur menggunakan indeks pengungkapan Standar *Global Reporting Initiative* (GRI) 2021. Analisis data dilakukan menggunakan regresi berganda dan *moderated regression analysis* (MRA). Hasil penelitian menunjukkan bahwa keberagaman gender dan latar belakang pendidikan dewan direksi berpengaruh positif terhadap kinerja laporan keberlanjutan. Namun, ukuran dewan direksi tidak berpengaruh signifikan serta tidak mampu memoderasi pengaruh keberagaman gender dan latar belakang pendidikan terhadap kinerja laporan keberlanjutan. Temuan ini menegaskan bahwa komposisi dan kompetensi dewan direksi lebih menentukan kualitas pelaporan keberlanjutan dibandingkan jumlah anggota dewan direksi.

Kata kunci: Keragaman gender dewan direksi; Pendidikan dewan direksi; Kinerja laporan keberlanjutan

ABSTRACT

This study analyzes the effect of board gender diversity and educational background of the directors on sustainability report performance, with board size as a moderating variable in health sector companies listed on the Indonesia Stock Exchange for the period 2022–2024. The study uses a quantitative method with secondary data in the form of sustainability reports and annual reports, with a sample of 14 companies selected through purposive sampling. Board gender diversity is measured based on the proportion of women on the board of directors, educational background based on the proportion of board members with an education in economics and business, board size based on the total number of board members, and sustainability report performance is measured using the Global Reporting Initiative (GRI) 2021 disclosure index. Data analysis was performed using multiple regression and moderated regression analysis (MRA). The results showed that board gender diversity and educational background of the directors had a positive effect on sustainability report performance. However, board size did not have a significant effect and was unable to moderate the influence of board gender diversity and educational background of the directors on sustainability report performance. These findings confirm that the composition and competence of the board of directors are more decisive in determining the quality of sustainability reporting than the number of board members.

Keywords: Board gender diversity; Directors' education; Sustainability reporting performance