

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *board gender diversity*, *board age diversity*, *board tenure diversity*, *board educational level diversity*, *board nationality diversity* terhadap kinerja keuangan melalui pengungkapan CSR sebagai variabel mediasi. Penelitian ini menggunakan *resource based view theory* dan *stakeholders theory* dalam menjelaskan hubungan *board diversity*, pengungkapan CSR, dan kinerja keuangan. Sampel dalam penelitian ini berjumlah 191 perusahaan yang terdaftar pada Bursa Efek Indonesia selama periode 2014-2018. Metode analisis yang digunakan adalah *path analysis* dengan aplikasi STATA 14. Hasil penelitian ini menunjukkan bahwa pertama, *board gender diversity* dan *board age diversity* berpengaruh negatif terhadap kinerja keuangan dan *board tenure diversity*, *board educational diversity* dan *board nationality diversity* berpengaruh positif terhadap kinerja keuangan. Kedua, *board gender diversity* dan *board tenure diversity* berpengaruh negatif terhadap pengungkapan CSR dan *board age diversity*, *board educational level diversity* serta *board nationality diversity* tidak berpengaruh terhadap pengungkapan CSR. Ketiga, pengungkapan CSR berpengaruh positif terhadap kinerja keuangan. Keempat, pengungkapan CSR memediasi secara parsial pengaruh *board tenure diversity* terhadap kinerja keuangan, namun tidak mampu memediasi pengaruh *board gender diversity*, *board age diversity*, *board educational level diversity*, dan *board nationality diversity* terhadap kinerja keuangan.

Kata Kunci : *Board diversity*, kinerja keuangan, pengungkapan CSR.

ABSTRACT

This study aims to examine the effect of board gender diversity, board age diversity, board tenure diversity, board educational level diversity, board nationality diversity on financial performance through corporate social responsibility disclosure as mediating variable. This research uses resource based view theory and stakeholders theory to explain the relationship between board diversity, corporate social responsibility disclosure, and financial performance. This study uses 191 companies listed at Indonesia Stock Exchange during 2014-2018. The analytical method used is path analysis with the STATA 14 application. This study found that first, board gender diversity and board age diversity have negative effect on financial performance and board tenure diversity, board educational diversity and board nationality diversity have a positive effect on financial performance. Second, board gender diversity and board tenure diversity have negative effect on corporate social responsibility disclosure and board age diversity, board educational level diversity, board nationality diversity have no effect on corporate social responsibility disclosure. Third, corporate social responsibility disclosure has positive effect on financial performance. Fourth, corporate social responsibility disclosure can mediate the effect of board tenure diversity on financial performance in partial, but can't mediate the effect of board gender diversity, board age diversity, board educational level diversity, and board nationality diversity on financial performance.

Keywords : *Board diversity*, CSR disclosure, financial performance.