

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar Pengaruh *Environmental, Social, and Governance Disclosure* dan *Intellectual Capital* Terhadap Kinerja Keuangan Dengan Diversitas Gender Dewan Direksi Sebagai Variabel Moderasi pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia (BEI). Pada penelitian ini, metode pengumpulan data adalah dengan studi keperpustakaan dan *browsing* internet. Metode analisis yang digunakan metode *purposive sampling*, sehingga dari 47 populasi diperoleh sampel sebanyak 28 perusahaan. Data pada penelitian ini dianalisis dengan analisis statistik deskriptif, uji asumsi klasik, analisis regresi data panel dan uji hipotesis. Adapun keseluruhan data diolah menggunakan *Eviews-10*.

Hasil penelitian ini menyimpulkan bahwa *Environmental, Social, and Governance Disclosure* tidak berpengaruh terhadap Kinerja Keuangan, sedangkan *Intellectual Capital* berpengaruh terhadap Kinerja Keuangan. *Environmental, Social, and Governance Disclosure* dan *Intellectual Capital* yang dimoderasi oleh Diversitas Gender Dewan Direksi tidak berpengaruh terhadap Kinerja Keuangan.

**Kata Kunci:** *Environmental, Social, and Governance Disclosure, Intellectual Capital, Kinerja Keuangan, dan Diversitas Gender Dewan Direksi.*

## ABSTRACT

*This study aims to determine the extent of the Influence of Environmental, Social, and Governance Disclosure and Intellectual Capital on Financial Performance with Gender Diversity of the Board of Directors as a Moderating Variable in Banking Companies Listed on the Indonesia Stock Exchange (IDX). In this study, the data collection method is through library studies and internet browsing. The analysis method used is the purposive sampling method, so that from 47 populations, a sample of 28 companies was obtained. The data in this study were analyzed using descriptive statistical analysis, classical assumption tests, panel data regression analysis and hypothesis tests. All data were processed using Eviews-10.*

*The results of this study conclude that Environmental, Social, and Governance Disclosure has no effect on Financial Performance, while Intellectual Capital has an effect on Financial Performance. Environmental, Social, and Governance Disclosure and Intellectual Capital moderated by Gender Diversity of the Board of Directors have no effect on Financial Performance.*

***Keywords: Environmental, Social, and Governance Disclosure, Intellectual Capital, Financial Performance, and Gender Diversity of the Board of Directors.***