

ABSTRACT

Increasing the awareness of company stakeholders in sustainable business practices, it is hoped that companies will begin to share non-financial dimensions in corporate reports such as environmental, social, and corporate governance, non-financial reports deliver ESG (Environmental, Social, and Governance) performing companies. Gender diversity is one of the company's efforts to improve sustainability issues in the company because women are more sensitive to social issues.

The purpose of this study was to determine and explain the impact of Board Gender Diversity on Environment, Social, and Governance (ESG) performance with control variables Leverage, Market to Book Value, Size, Dividend Yield, Return on Asset in banking sub-sector companies in the 2015-2021 research period.

This study uses data from 11 banking companies listed on the Indonesia Stock Exchange with a data collection period of 2015-2021, previously the non-probability sampling method with a purposive sampling technique was used to select the sampel. This study uses secondary data in the form of financial reports, company annual reports, and ESG performance which are found in the Bloomberg database.

This study succeeded in revealing that Gender Diversity with the control variable Leverage, Market to Book Value, Size, Dividend Yield, Return on Asset has a positive effect simultaneously on ESG (Environmental, Social, and Governance) performance. If viewed partially only the Firm Size variable has a partial positive effect on ESG (Environmental, Social, and Governance) performance, while Gender Diversity, Leverage, Market to Book Value, Dividend Yield, and Return on Assets have no effect on ESG (Environmental, Social, and Governance) performance.

The results of this study are expected to become a reference for further research to obtain information on the factors that influence sustainability performance, especially ESG (Environmental, Social, and Governance) performance. In the theoretical aspect, the research provides suggestions for further research with different independent or control variables, using more research objects and needing to pay attention to platforms for obtaining data. In a practical aspect, for companies to be able to encourage sustainability programs by providing equal opportunities for gender diversity (women workers), informing non-financial performance, and utilizing assets owned to be allocated to sustainability programs.

Keywords: *Dividend Yield, Gender Diversity, Performance ESG (Environment, Social, Governance), Leverage, Market to Book Value, Return on Asset (ROA), Size.*