

## DAFTAR ISI

|   |             |
|---|-------------|
| <b>HALAMAN PERNYATAAN.....</b>                          | <b>i</b>    |
| <b>HALAMAN PENGESAHAN.....</b>                          | <b>ii</b>   |
| <b>HALAMAN MOTTO .....</b>                              | <b>iii</b>  |
| <b>KATA PENGANTAR.....</b>                              | <b>iv</b>   |
| <b>ABSTRAK .....</b>                                    | <b>vi</b>   |
| <b>ABSTRACT .....</b>                                   | <b>vii</b>  |
| <b>DAFTAR ISI.....</b>                                  | <b>viii</b> |
| <b>DAFTAR TABEL .....</b>                               | <b>xii</b>  |
| <b>DAFTAR GAMBAR.....</b>                               | <b>xiv</b>  |
| <b>BAB 1 PENDAHULUAN .....</b>                          | <b>1</b>    |
| 1.1    Gambaran Umum Objek Penelitian .....             | 1           |
| 1.2    Latar Belakang Penelitian .....                  | 6           |
| 1.3    Rumusan Masalah .....                            | 18          |
| 1.4    Tujuan Penelitian.....                           | 20          |
| 1.5    Manfaat Penelitian.....                          | 21          |
| 1.5.1    Aspek Teoritis .....                           | 21          |
| 1.5.2    Aspek Praktis .....                            | 22          |
| 1.5.3    Aspek Otoritas.....                            | 22          |
| 1.6    Sistematika Penulisan.....                       | 22          |
| <b>BAB II TINJAUAN PUSTAKA.....</b>                     | <b>25</b>   |
| 2.1    Teori dan Penelitian Terdahulu .....             | 25          |
| 2.1.1 <i>Sustainable Development Goals (SDGs)</i> ..... | 25          |
| 2.1.2 <i>Legitimacy Theory</i> .....                    | 27          |

|                                  |  |           |
|----------------------------------|--|-----------|
| 2.1.3                            | Kinerja <i>Environmental, Social, and Governance</i> (ESG) .....   | 29        |
| 2.1.4                            | <i>Resource Dependency Theory</i> .....  | 31        |
| 2.1.5                            | Keragaman Gender ( <i>Gender Diversity</i> ) .....   | 33        |
| 2.1.6                            | Analisis Rasio Keuangan .....  | 34        |
| 2.1.7                            | <i>Dividend Yield</i> .....  | 38        |
| 2.1.8                            | <i>Size</i> Perusahaan.....  | 38        |
| 2.2.                             | Penelitian Terdahulu.....  | 39        |
| 2.3                              | Kerangka Pemikiran .....   | 57        |
| 2.3.1                            | Pengaruh <i>Gender Diversity</i> (Keragaman gender) terhadap kinerja <i>Environment, Social, Governance</i> (ESG) .....  | 57        |
| 2.3.2                            | Pengaruh <i>Leverage</i> terhadap kinerja <i>environmental, social, and governance</i> (ESG).....  | 58        |
| 2.3.3                            | Pengaruh <i>Market to Book Value</i> (MBV) terhadap kinerja <i>environmental, social, and governance</i> (ESG).....  | 59        |
| 2.3.4                            | Pengaruh Pengaruh <i>Size</i> perusahaan terhadap kinerja <i>environmental, social, and governance</i> (ESG).....  | 59        |
| 2.3.5                            | Pengaruh Pengaruh <i>Dividend Yield</i> terhadap kinerja <i>environmental, social, and governance</i> (ESG) .....  | 60        |
| 2.3.6                            | Pengaruh Pengaruh <i>Return on Assets</i> (ROA) terhadap kinerja <i>environmental, social, and governance</i> (ESG).....   | 60        |
| 2.3.7                            | Pengaruh Pengaruh Keragaman Gender dengan variabel kontrol <i>Leverage, Market to Book Value, Size, Dividend Yield, Return on Asset</i> secara simultan terhadap kinerja <i>Environmental, Social, and Governance</i> (ESG) .. | 60        |
| 2.4                              | Hipotesis Penelitian .....   | 61        |
| <b>BAB III METODE PENELITIAN</b> | .....  | <b>63</b> |
| 3.1                              | Jenis Penelitian .....   | 63        |
| 3.2                              | Operasional Variabel .....   | 65        |

|               |                                       |           |
|---------------|---------------------------------------|-----------|
| 3.2.1         | Variabel Dependen.....                | 66        |
| 3.2.2         | Variabel Independen .....             | 68        |
| 3.2.3         | Variabel Kontrol.....                 | 68        |
| 3.3           | Tahapan Penelitian .....              | 71        |
| 3.4           | Populasi dan Sampel .....             | 74        |
| 3.4.1         | Populasi.....                         | 74        |
| 3.4.2         | Sampel.....                           | 74        |
| 3.5           | Pengumpulan Data dan Sumber Data..... | 76        |
| 3.6           | Teknik Analisis Data .....            | 76        |
| 3.6.1         | Analisis Statistik Deskriptif .....   | 77        |
| 3.6.2         | Uji Asumsi Klasik .....               | 77        |
| 3.6.3         | Analisis Regresi Data Panel .....     | 78        |
| 3.6.4         | Pemilihan Model Data Panel.....       | 79        |
| 3.6.4         | Pengujian Hipotesis.....              | 81        |
| <b>BAB IV</b> | <b>HASIL DAN PEMBAHASAN .....</b>     | <b>85</b> |
| 4.1           | Hasil Penelitian.....                 | 85        |
| 4.1.1         | Statistik Deskriptif .....            | 85        |
| 4.2           | Asumsi klasik .....                   | 114       |
| 4.2.1         | Uji Multikolinearitas.....            | 114       |
| 4.2.2         | Uji Heteroskedastisitas .....         | 115       |
| 4.3           | Analisis Regresi Data Panel .....     | 115       |
| 4.3.1         | Pemilihan Model.....                  | 115       |
| 4.3.2         | Hasil Regresi Data Panel .....        | 118       |
| 4.4.          | Pengujian Hipotesis .....             | 120       |
| 4.4.1         | Uji Parsial (Uji t).....              | 120       |

|   |            |
|---|------------|
| 4.4.2 Uji Simultan (Uji F) .....  | 121        |
| 4.4.3 Koefisien Determinasi ( <i>R</i> <sup>2</sup> ) .....   | 122        |
| 4.5 Analisis dan Pembahasan .....   | 122        |
| 4.5.1 Pengaruh Keragaman Gender dewan secara parsial terhadap Kinerja <i>Environment, Social, Governance</i> (ESG) .....  | 122        |
| 4.5.2 Pengaruh <i>Leverage</i> secara parsial terhadap Kinerja <i>Environment, Social, Governance</i> (ESG).....  | 124        |
| 4.5.3 Pengaruh <i>Market to Book Value</i> secara parsial terhadap Kinerja <i>Environment, Social, Governance</i> (ESG).....  | 125        |
| 4.5.4 Pengaruh <i>Size</i> Perusahaan secara parsial terhadap Kinerja <i>Environment, Social, Governance</i> (ESG).....   | 126        |
| 4.5.5 Pengaruh <i>Dividend Yield</i> secara parsial terhadap Kinerja <i>Environment, Social, Governance</i> (ESG).....  | 127        |
| 4.5.6 Pengaruh <i>Return on Asset</i> secara parsial terhadap kinerja <i>Environment, Social, Governance</i> (ESG).....   | 128        |
| 4.5.7 Pengaruh Keragaman Gender dengan variabel kontrol <i>Leverage, Market to Book Value, Size, Dividend Yield, Return on Asset</i> secara simultan terhadap kinerja <i>Environment, Social, Governance</i> (ESG)..... | 129        |
| <b>BAB V KESIMPULAN DAN SARAN .....</b>   | <b>131</b> |
| 5.1 Kesimpulan.....   | 131        |
| 5.2 Saran .....   | 132        |
| 5.2.1 Aspek Teoritis.....   | 132        |
| 5.2.2 Aspek Praktis .....   | 132        |
| 5.2.3 Aspek Otoritas .....  | 134        |
| <b>DAFTAR PUSTAKA .....</b>   | <b>135</b> |
| <b>LAMPIRAN.....</b>  | <b>144</b> |