

ABSTRACT

Current economic development is getting better and faster along with advances in technology, so that economic growth is increasing. In this situation, the food and beverage sub-sector company is one of the industries that continues to grow and influences the country's growth.

This study aims to determine the effect of good corporate governance and gender diversity on financial performance in food and beverage subsector companies listed on the Indonesia Stock Exchange (IDX). The object of this research is a food and beverage sub-sector company listed on the IDX. The period in this study is 2018-2021.

The population in this study are 18 companies. In taking the sample using purposive sampling in order to obtain 72 observational data. Panel data regression analysis is the analytical method used in this study with Eviews 12 software.

The results of this study indicate that simultaneously, good corporate governance and gender diversity affect the financial performance of food and beverage subsector companies listed on the IDX. Partially, independent commissioners have an effect on financial performance, institutional ownership has an effect on financial performance, managerial ownership has an effect on financial performance gender diversity has no effect on financial performance.

Keywords: Financial Performance, *Good Corporate Governance*, Independent Commissioner, Institutional Ownership, Managerial Ownership, *Gender Diversity*