

## DAFTAR ISI

|  |             |
|--|-------------|
| <b>HALAMAN JUDUL .....</b>   | <b>i</b>    |
| <b>PERNYATAAN DAN PERSETUJUAN TUGAS AKHIR.....</b>                             | <b>ii</b>   |
| <b>PERSETUJUAN DOSEN PEMBIMBING TUGAS AKHIR.....</b>                           | <b>iv</b>   |
| <b>PERSETUJUAN TIM PENGUJI TUGAS AKHIR.....</b>                                | <b>v</b>    |
| <b>ABSTRAK .....</b>   | <b>vi</b>   |
| <b>KATA PENGANTAR.....</b>   | <b>viii</b> |
| <b>DAFTAR ISI.....</b>   | <b>x</b>    |
| <b>DAFTAR GAMBAR.....</b>  | <b>xiii</b> |
| <b>DAFTAR TABEL .....</b>  | <b>xiv</b>  |
| <b>DAFTAR LAMPIRAN.....</b>  | <b>xv</b>   |
| <b>BAB 1 PENDAHULUAN .....</b>   | <b>1</b>    |
| 1.1 Latar Belakang .....   | 1           |
| 1.2 Masalah Penelitian .....   | 11          |
| 1.3 Tujuan Penelitian .....  | 11          |
| 1.4 Batasan Masalah.....   | 11          |
| 1.5 Manfaat Penelitian .....   | 12          |
| 1.5.1 Manfaat Praktis .....  | 12          |
| 1.5.2 Manfaat Akademis .....   | 12          |
| 1.6 Sistematika Penelitian .....   | 13          |
| <b>BAB II LANDASAN TEORI .....</b>   | <b>15</b>   |
| 2.1 Konsep Dasar .....   | 15          |
| 2.1.1. Teori <i>Stakeholder</i> (Pemangku Kepentingan) .....                   | 15          |
| 2.1.2 Teori Legitimasi .....   | 16          |
| 2.1.3 Kinerja Keuangan.....  | 18          |
| 2.1.4 Profitabilitas yang di diukur dengan <i>Return On Asset (ROA)</i> .....  | 19          |
| 2.1.5 Profitabilitas yang di diukur dengan <i>Return On Equity (ROE)</i> ..... | 20          |
| 2.1.6 <i>Environmental, Social, Governance (ESG)</i> .....                     | 20          |
| 2.1.7 Keberagaman Gender .....   | 25          |

|  |  |           |
|--|--|-----------|
| 2.2  | Telaah Literatur .....                                     | 28        |
| 2.3  | Kerangka Pemikiran .....                                   | 32        |
| 2.4  | Pengembangan Hipotesis .....                               | 32        |
| 2.4.1                                      | Pengaruh Skor ESG terhadap Kinerja Keuangan.....           | 32        |
| 2.4.2                                      | Pengaruh Keberagaman Gender terhadap Kinerja Keuangan..... | 35        |
| <b>BAB III METODOLOGI PENELITIAN .....</b> |  | <b>38</b> |
| 3.1  | Populasi, Sampel, dan Sumber Data .....                    | 38        |
| 3.1.1                                      | Populasi .....   | 38        |
| 3.1.2                                      | Sampel.....  | 38        |
| 3.1.3                                      | Sumber Data .....  | 39        |
| 3.2  | Teknik Pengumpulan Data .....                              | 40        |
| 3.3  | Model Empiris Penelitian.....                              | 40        |
| 3.4  | Definisi Operasional Variabel.....                         | 41        |
| 3.4.1                                      | Variabel Dependen .....                                    | 41        |
| 3.4.2                                      | Variabel Independen .....                                  | 42        |
| 3.4.2.1                                    | Skor ESG .....   | 42        |
| 3.4.2.2                                    | Keberagaman Gender .....                                   | 42        |
| 3.4.3                                      | Variabel Control .....                                     | 43        |
| 3.4.3.1                                    | <i>Size</i> (Ukuran Perusahaan) .....                      | 43        |
| 3.4.3.2                                    | <i>Leverage</i> .....                                      | 43        |
| 3.4.3.3                                    | <i>Growth</i> .....  | 44        |
| 3.4.3.4                                    | <i>Current Ratio</i> .....                                 | 44        |
| 3.5  | Metode Analisis Data .....                                 | 44        |
| 3.5.1                                      | Statistik Deskriptif.....                                  | 45        |
| 3.5.2                                      | Analisis Korelasi .....                                    | 45        |
| 3.5.3                                      | Uji Asumsi Klasik .....                                    | 45        |
| 3.5.3.1                                    | Uji Normalitas .....                                       | 46        |
| 3.5.3.2                                    | Uji Multikolinearitas .....                                | 46        |
| 3.5.3.3                                    | Uji Heteroskedastisitas.....                               | 47        |
| 3.5.4                                      | Uji Spesifik Model .....                                   | 48        |

|  |  |           |
|--|--|-----------|
| 3.5.4.1                                  | Uji Koefisien Determinasi ( $R^2$ ) .....          | 48        |
| 3.5.4.2                                  | Uji Signifikan Simulat (F).....                    | 48        |
| 3.5.5                                    | Uji Hipotesis .....                                | 48        |
| <b>BAB IV HASIL DAN PEMBAHASAN .....</b> |  | <b>50</b> |
| 4.1                                      | Analisis Statistik Deskriptif.....                 | 50        |
| 4.2                                      | Analisis Korelasi .....                            | 53        |
| 4.3                                      | Uji Asumsi Klasik .....                            | 56        |
| 4.3.1                                    | Uji Multikolinearitas .....                        | 57        |
| 4.3.2                                    | Uji Normalitas .....                               | 57        |
| 4.3.3                                    | Uji Heteroskedastisitas .....                      | 59        |
| 4.4                                      | Uji Spesifik Model .....                           | 59        |
| 4.4.1                                    | Uji Koefisien Determinasi ( $R$ Squared) .....     | 59        |
| 4.4.2                                    | Uji F (ANOVA).....                                 | 60        |
| 4.5                                      | Uji Hipotesis.....                                 | 61        |
| 4.5.1                                    | Uji t.....   | 61        |
| 4.6                                      | Pembahasan Hasil Penelitian.....                   | 64        |
| 4.6.1                                    | Pengaruh Skor ESG terhadap Kinerja Keuangan.....   | 64        |
| 4.6.2                                    | Pengaruh Keberagaman Gender terhadap Kinerja ..... | 67        |
| <b>BAB V KESIMPULAN DAN SARAN .....</b>  |  | <b>71</b> |
| 5.1                                      | Kesimpulan.....                                    | 71        |
| 5.2                                      | Keterbatasan Penelitian .....                      | 71        |
| 5.3                                      | Implikasi Hasil Penelitian .....                   | 72        |
| 5.4                                      | Saran penelitian selanjutnya.....                  | 73        |
| <b>DAFTAR PUSTAKA .....</b>              |  | <b>74</b> |
| <b>LAMPIRAN.....</b>                     |  | <b>83</b> |

## DAFTAR GAMBAR

Gambar 1 Kerangka Konseptual .....32



## DAFTAR TABEL

|   |    |
|---|----|
| Tabel 3 1 Purposive Sampling .....                                  | 39 |
| Tabel 4.1 Hasil Statistik Deskriptif.....                           | 50 |
| Tabel 4.2 Hasil Analisis Pairwise Correlation Model 1.....          | 54 |
| Tabel 4.3 Hasil Analisis Pairwise Correlation Model 2.....          | 55 |
| Tabel 4.4 Hasil uji Multikolinearitas .....                         | 57 |
| Tabel 4.5 Hasil Uji Normalitas .....                                | 58 |
| Tabel 4.6 Hasil Uji Heteroskedastisitas Model 1 .....               | 59 |
| Tabel 4.7 Hasil Uji Heteroskedastisitas Model 2.....                | 59 |
| Tabel 4.8 Hasil Uji koefisien Determinasi (R-squared) Model 1 ..... | 60 |
| Tabel 4.9 Hasil Uji koefisien Determinasi (R-squared) Model 2 ..... | 60 |
| Tabel 4.10 Hasil Uji F Model 1 .....                                | 61 |
| Tabel 4.11 Hasil Uji F Model 2 .....                                | 61 |
| Tabel 4.12 Hasil Uji t statistik Model 1 .....                      | 61 |
| Tabel 4.13 Hasil Uji t statistik Model 2 .....                      | 62 |

## DAFTAR LAMPIRAN

|   |    |
|---|----|
| LAMPIRAN A: HASIL STATISTIK DESKRIPTIF ROA.....   | 83 |
| LAMPIRAN B: HASIL ANALISIS KORELASI ROA .....   | 83 |
| LAMPIRAN C: HASIL REGRESI TAHAP AWAL ROAT .....   | 84 |
| LAMPIRAN D: HASIL NORMALITAS ROA .....  | 84 |
| LAMPIRAN E: HASIL MULTIKOLINEARITAS ROA .....   | 84 |
| LAMPIRAN F: HASIL HETEROSKEDASTISITAS ( <i>WHITE TEST</i> ) ROA .....                         | 85 |
| LAMPIRAN G: HASIL NORMALITAS SETELAH DI TREATMENT ROA ...                                     | 85 |
| LAMPIRAN H: HASIL HETEROSKEDASTISITAS ( <i>WHITE TEST</i> ) SETELAH<br>DI TREATMENT ROA ..... | 85 |
| LAMPIRAN I: HASIL MODEL REGRES FINAL ROA.....   | 86 |
| LAMPIRAN J: HASIL STATISTIK DESKRIPTIF ROE .....  | 86 |
| LAMPIRAN K: HASIL ANALISIS KORELASI ROE .....   | 86 |
| LAMPIRAN L: HASIL REGRESI TAHAP AWAL ROE .....  | 87 |
| LAMPIRAN M: HASIL NORMALITAS ROE .....  | 87 |
| LAMPIRAN N: HASIL MULTIKOLINEARITAS ROE.....  | 87 |
| LAMPIRAN O: HASIL HETEROSKEDASTISITAS ( <i>WHITE TEST</i> ) ROE .....                         | 88 |
| LAMPIRAN P: HASIL NORMALITAS SETELAH DI TREATMENT ROE ....                                    | 88 |
| LAMPIRAN Q: HASIL HETEROSKEDASTISITAS ( <i>WHITE TEST</i> ) SETELAH<br>DI TREATMENT ROE ..... | 88 |
| LAMPIRAN R: HASIL MODEL REGRES FINAL ROE .....  | 89 |