ABSTRAK

Irma Wahyu Lestari. 2026. Pengaruh Keberagaman Gender terhadap Kinerja Keuangan dengan Struktur Modal sebagai variabel mediasi. Skripsi. Program Studi Pendidikan Akuntansi, FKIP, Universitas PGRI Madiun. Pembimbing (I) Elly Astuti, S.Pd., M.Si., Akt., CPA (II) Elana Era Yusdita, S.E., M.S.A

Pentingnya tata kelola perusahaan (corperate governance) dan keputusan pendanaan yang sehat di tengah persaiangan bisnis, di mana kehadiran perempuan dalam manajemen diharapkan membawa perspektif baru dalam pengambilan keputusan strategis. Penelitian ini bertujuan menganalisis pengaruh keberagaman gender terhadap kinerja keuangan dengan struktur modal sebagai variabel mediasi pada perusahaan properti dan real estat di Bursa Efek Indonesia (BEI) periode 2019–2024. Menggunakan pendekatan kuantitatif dengan metode *purposive sampling*, diperoleh sampel sebanyak 13 perusahaan (78 data observasi) dari populasi 90 perusahaan. Data dianalisis menggunakan IBM SPSS 25 melalui uji asumsi klasik, analisis regresi, analisis jalur, dan uji Sobel. Hasil penelitian menunjukkan bahwa keberagaman gender berpengaruh negatif signifikan terhadap kinerja keuangan, dan berpengaruh negatif signifikan terhadap struktur modal. Sementara itu, struktur modal tidak berpengaruh signifikan terhadap kinerja keuangan serta tidak mampu memediasi pengaruh keberagaman gender terhadap kinerja keuangan Nilai *Adjusted R Square* sebesar 0,016 mengindikasikan bahwa keberagaman gender dan struktur modal hanya mampu menjelaskan 4,9% variasi kinerja keuangan, sedangkan 95,1% sisanya dipengaruhi oleh variabel lain di luar model.

Kata kunci : keberagaman gender, Kinerja keuangan, Struktur modal, Properti dan real estat

ABSTRACT

Irma Wahyu Lestari. 2026. *The Effect of Gender Diversity on Financial Performance with Capital Structure as a Mediating Variable. Undergraduate Thesis. Accounting Education Study Program, Faculty of Teacher Training and Education* (FKIP), Universitas PGRI Madiun. Advisors: (I) Elly Astuti, S.Pd., M.Si., Akt., CPA (II) Elana Era Yusdita, S.E., M.S.A.

The importance of corporate governance and sound financing decisions amid business competition, where the presence of women in management is expected to bring new perspectives to strategic decision-making. This research aims to analyze the influence of gender diversity on financial performance with capital structure as a mediating variable in property and real estate companies listed on the Indonesian Stock Exchange (IDX) for the period 2019–2024. Using a quantitative approach with purposive sampling method, a sample of 13 companies (78 observations) was obtained from a population of 90 companies. Data were analyzed using IBM SPSS 25 through classical assumption tests, regression analysis, path analysis, and Sobel test. The research results show that gender diversity has a significant negative effect on financial performance, but has a significant negative effect on capital structure. Meanwhile, capital structure has no significant effect on financial performance and is unable to mediate the influence of gender diversity on financial performance. The Adjusted R Square value of 0.016 indicates that gender diversity and capital structure can only explain 4.9% of the variation in financial performance, while the remaining 95.1% is influenced by other variables outside the model.

Key Terms : Gender Diversity, Financial Performance, Capital Structure, Property and Real Estate