

## ABSTRAK

Nama : Rahmi Yanti  
Program Studi : Akuntansi  
Judul : Pengaruh *Gender Diversity* (Komite Audit, Dewan Direksi, Dewan Komisaris) Terhadap Kualitas Laporan Keuangan (Studi Pada Perusahaan Manufaktur Subsektor Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Periode Tahun 2020-2023).

Penelitian ini bertujuan untuk mengetahui pengaruh *gender diversity* (komite audit, dewan direksi, dewan komisaris) terhadap kualitas laporan keuangan studi pada perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di bursa efek indonesia periode tahun 2020-2023. Penelitian ini menggunakan jenis penelitian kuantitatif dengan data sekunder. Teknik pengambilan sampel menggunakan *purposive sampling* sehingga diperoleh sampel sebanyak 24 perusahaan subsektor makanan dan minuman periode tahun 2020-2023. Data diolah dengan analisis regresi logistik data panel menggunakan *software evIEWS 12* dan excel. Hasil penelitian ini menunjukkan bahwa *gender diversity* komite audit tidak berpengaruh terhadap kualitas laporan keuangan, *gender diversity* dewan direksi berpengaruh terhadap kualitas laporan keuangan dan *gender diversity* dewan komisaris berpengaruh terhadap kualitas laporan keuangan.

**Kata kunci** : *gender diversity* komite audit, *gender diversity* dewan direksi, *gender diversity* dewan komisaris, kualitas laporan keuangan.

## ABSTRACT

*Name* : Rahmi Yanti  
*Study Program* : Accounting  
*Title* : *Effect of Gender Diversity (Audit Committee, Board of Directors, Board of Commissioners) Regarding the Quality of Financial Reports (Study of Food and Beverage Subsector Manufacturing Companies Listed on the Indonesian Stock Exchange for the 2020-2023 Period).*

*This research aims to determine the effect of gender diversity (audit committee, board of directors, board of commissioners) on the quality of study financial reports in food and beverage subsector manufacturing companies listed on the Indonesian Stock Exchange for the 2020-2023 period. This research uses quantitative research with secondary data. The sampling technique used purposive sampling to obtain a sample of 24 food and beverage subsector companies for the 2020-2023 period. The data was processed using panel data logistic regression analysis using eviews 12 and excel software. The results of this research show that the gender diversity of the audit committee has no effect on the quality of financial reports, the gender diversity of the board of directors has an effect on the quality of financial reports and the gender diversity of the board of commissioners has an effect on the quality of financial reports.*

*Key words* : *gender diversity of the audit committee, gender diversity of the board of directors, gender diversity of the board of commissioners, quality of financial reports.*