

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh dewan komisaris independen dan keberagaman gender dewan direksi terhadap profitabilitas dengan ukuran perusahaan sebagai variabel moderasi, pada perusahaan infrastruktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021–2023. Penelitian ini menggunakan teknik *purposive sampling* dalam menentukan sampel penelitian yang digunakan, dimana teknik penelitian ini berdasarkan kriteria yang telah ditentukan. Metode analisis data yang digunakan adalah metode *Partial Least Squares Structural Equation Modeling (PLS-SEM)* dengan bantuan perangkat lunak *SmartPLS 4.0*. Pengujian dilakukan melalui dua tahapan, yaitu *outer model* untuk menguji validitas dan reliabilitas konstruk, serta *inner model* untuk menguji hubungan antar variabel laten dan signifikansi model struktural. Hasil penelitian menunjukkan bahwa dewan komisaris independen tidak berpengaruh terhadap profitabilitas perusahaan. Keberagaman gender dewan direksi berpengaruh terhadap profitabilitas. Ukuran perusahaan berpengaruh terhadap profitabilitas. Hasil pengujian moderasi menunjukkan bahwa ukuran perusahaan tidak mampu memoderasi dewan komisaris independen maupun keberagaman gender dewan direksi terhadap profitabilitas.

Kata Kunci: Dewan Komisaris Independen, Keberagaman Gender Dewan Direksi, Profitabilitas, Ukuran Perusahaan.

ABSTRACT

This purpose of this research was to determine effect of board independent commissioners and gender diversity of the board of directors on profitability, with firm size as a moderating variable, in infrastructure companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2023 period. The study employs purposive sampling in determining the research sample, based on specific predetermined criteria. The data analysis method used in this study is Partial Least Squares Structural Equation Modeling (PLS-SEM) with the assistance of SmartPLS 4.0 software. The analysis was conducted in two stages: the outer model to test the validity and reliability of the constructs, and the inner model to examine the relationships among latent variables and the significance of the structural model. The results showed that independent commissioners do not have a significant effect on company profitability. Gender diversity of the board of directors and firm size both have a significant effect on profitability. The moderation test results show that firm size does not moderate the relationship between independent commissioners or gender diversity of the board of directors and profitability.

Keywords: *Independent Board of Commissioners, Board Gender Diversity, Profitability, Company Size.*