

Keberagaman Gender Dan Kinerja Keuangan pada Bank Syariah di Asia Tenggara dan Asia Selatan selama Periode 2016-2020 = Gender Diversity and Financial Performance on Islamic Banks in Southeast Asia and South Asia during 2016-2020 Period

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Abstrak

Penelitian ini bertujuan untuk memahami pengaruh keberagaman gender pada dewan direksi dan dewan pengawas syariah secara terpisah terhadap kinerja keuangan pada bank syariah di Asia Tenggara dan Asia Selatan. Penelitian menggunakan sampel 43 perusahaan perbankan yang beroperasi dan memiliki kantor pusat di Indonesia, Malaysia, Pakistan, dan Bangladesh selama periode 2016 hingga 2020 dengan pengolahan regresi data panel menggunakan metode OLS. Hasil penelitian menunjukkan bahwa keberagaman gender pada dewan pengawas syariah secara signifikan memiliki pengaruh yang positif terhadap kinerja keuangan bank syariah yang diukur dengan proksi ROA dan ROE. Namun, keberagaman gender pada dewan direksi tidak ditemukan memiliki peran terhadap kinerja keuangan bank syariah.This study aims to understand the effect of gender diversity on the board of directors and sharia supervisory board separately on the financial performance of Islamic banks in Southeast Asia and South Asia. This study uses a sample of 43 sharia-based banking companies that operate and have head offices in Indonesia, Malaysia, Pakistan, and Bangladesh during the period 2016 to 2020 with panel data regression processing using the OLS method. The results showed that gender diversity on the sharia supervisory board had a significant positive effect on the financial performance of Islamic banks as measured by ROA and ROE proxies. However, gender diversity on the board of directors was not found to have a role in the financial performance of Islamic banks.