

ABSTRACT

The study aims to determine whether the presence of women has an effect in the GCG mechanism (independent commissioners, board of directors, and audit committee) on agency costs. The data used in the study is secondary data. The population in the study was mining sector companies listed on the Indonesia Stock Exchange. The sampling technique used was purposive sampling and obtained 23 companies within a period of 5 years with a total of 115 samples. Hypothesis testing was carried out using multiple linear analysis methods. The results of the study indicate that independent commissioners and audit committees have an influence on agency costs while the board of directors has no influence on agency costs.

Keywords: Women, Independent Commissioner, Board of Directors, Audit Committee, Agency Cost.