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Perceived Gender Diversity, Educational Background, and Transparency of Performance Reporting at Dr Rasidin Padang Regional General Hospital

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ABSTRACT

Transparency of performance reporting is a key indicator of accountable hospital governance. Effective oversight by the Supervisory Board is essential to ensure organizational accountability; however, evidence regarding the association of perceived gender diversity and educational background of Supervisory Board members with reporting transparency in Indonesian regional public hospitals remains limited. This study aimed to analyze the association between perceived gender diversity and educational background of the Supervisory Board with the transparency of performance reporting at Dr. Rasidin Padang Regional General Hospital. A quantitative study with a cross-sectional observational design was conducted involving 48 respondents, including Supervisory Board members, directors, structural officials, heads of installation, and management personnel, using a total sampling technique. Data were collected through structured questionnaires, supported by document review and brief interviews. Data were analyzed using univariate statistics, Pearson correlation, and multiple linear regression at a 95% confidence level. Most respondents were female (58.3%) and held a bachelor's degree (52.1%). The mean transparency score was 82.40 ± 8.10. Perceived gender diversity was positively associated with transparency ($r = 0.315$; $\beta = 0.315$; $p = 0.018$), while educational background demonstrated a stronger association ($r = 0.428$; $\beta = 0.428$; $p = 0.004$). Together, both variables explained 45.1% of the variance in reporting transparency (Adjusted $R^2 = 0.451$). Perceived gender diversity and educational background of the Supervisory Board were significantly associated with transparency of performance reporting, with educational background showing the stronger association. Competency-based board appointments combined with balanced gender representation may strengthen governance effectiveness and accountability in regional public hospitals.

Keywords: *Gender Diversity, Educational Background, Supervisory Board*

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INTRODUCTION

Healthcare systems worldwide are experiencing increasing pressure to improve service quality while ensuring organizational accountability and sustainability. Population growth, epidemiological transitions, technological advancements, and rising public expectations have significantly transformed healthcare management. Hospitals are no longer evaluated solely based on clinical outcomes but also on their ability to demonstrate accountability through reliable performance measurement and reporting systems. In this context, performance reporting has become an essential instrument for assessing organizational effectiveness, facilitating evidence-based decision-making, and strengthening public confidence in healthcare institutions (World Health Organization [WHO], 2021; Organisation for Economic Co-operation and Development [OECD], 2023).

Modern healthcare organizations are expected to provide comprehensive information regarding service quality, financial performance, patient safety, resource utilization, and organizational outcomes. Such information enables stakeholders to evaluate whether healthcare organizations effectively achieve their strategic objectives. Transparent performance reporting promotes organizational learning, enhances managerial accountability, and encourages continuous quality improvement through benchmarking and performance evaluation (OECD, 2023; Prang et al., 2021). International organizations have consistently emphasized accountability, transparency, responsiveness, and stakeholder participation as fundamental principles for strengthening health system governance (WHO, 2021).

Indonesia has embraced these developments through healthcare reforms aimed at strengthening accountability and improving public health services. The implementation of the National Health Insurance (*Jaminan Kesehatan Nasional*) has increased public expectations regarding hospital performance and organizational responsibility. Many government hospitals have adopted the Regional Public Service Agency Financial Management Pattern (*Pola Pengelolaan Keuangan Badan Layanan Umum Daerah*—PPK-BLUD), which provides greater financial flexibility while requiring hospitals to demonstrate accountability through measurable organizational performance and comprehensive reporting systems. Nevertheless, national evaluations continue to reveal variations in reporting quality across regional public hospitals, indicating that strengthening organizational accountability remains an important policy challenge (Ministry of Health of the Republic of Indonesia, 2022; Ministry of Administrative and Bureaucratic Reform, 2023).

Previous studies have identified numerous determinants of organizational accountability and performance reporting quality. Effective governance mechanisms, internal control systems, leadership quality, and human resource competence significantly influence organizational performance and information disclosure (Prang et al., 2021; Harymawan et al., 2023). One governance-related factor receiving increasing scholarly attention is board diversity. Resource Dependence Theory suggests that organizational boards possessing diverse demographic and professional characteristics provide broader perspectives, greater access to strategic resources, and improved decision-making capabilities. Similarly, Agency Theory argues that diverse boards strengthen monitoring functions by reducing managerial opportunism and enhancing organizational accountability (Hillman & Dalziel, 2003; Naciti, 2022).

Among the various dimensions of board diversity, gender diversity has attracted considerable academic interest. Female board members often contribute different cognitive perspectives, leadership styles, ethical considerations, and communication approaches compared with their male counterparts. Such diversity encourages comprehensive discussions, reduces groupthink, strengthens board independence, and improves strategic oversight. Organizations with higher female representation on boards demonstrate better environmental, social, and governance (ESG) performance, stronger accountability, and higher-quality disclosure practices (Post & Byron, 2022; Naciti, 2022). Another important board characteristic is educational background. Board members with expertise in healthcare, finance, accounting, management, law, or public

administration possess greater analytical capability when evaluating organizational performance and regulatory compliance (Kusumastuti et al., 2021; Harymawan et al., 2023).

Recent studies have provided updated empirical evidence on the relationship between board characteristics and organizational outcomes in healthcare settings. Nindiasari and Nugroho (2025) examined health sector companies listed on the Indonesia Stock Exchange from 2014 to 2023, finding that gender diversity on the board of directors significantly affects financial reporting quality, suggesting that gender representation can be an effective strategy for improving transparency in healthcare organizations. Similarly, Achiro, Tauringana, and Alta'any (2024) investigated 128 English National Health Service (NHS) hospitals and found that board expertise, board meetings, and board diversity significantly influence hospital financial performance, though the effects varied between trust and foundation trust hospital types.

In the Indonesian public hospital context, Loi, Pujiningsih, and Andayani (2024) analyzed Local Public Service Agency (BLUD) Hospitals in Indonesia from 2019 to 2021 and found that while the quality of financial statements and hospital size significantly improved transparency, the gender of the supervisory board did not show a significant effect a finding that contrasts with corporate sector studies and highlights the contextual nature of board diversity effects in public healthcare governance. Research on S&P 500 healthcare companies further confirms that board diversity, particularly gender diversity, positively influences sustainability reporting quality and overall organizational performance (International Scientific Conference, 2024).

These contemporary studies reveal important inconsistencies: gender diversity appears to matter in some healthcare governance contexts but not others, suggesting that the mechanisms through which board characteristics influence organizational accountability may be context-dependent and may require more nuanced measurement approaches. Importantly, none of these recent studies have simultaneously examined how both perceived gender diversity and educational background of supervisory boards influence performance reporting transparency in Indonesian regional public hospitals, nor have they employed perceptual measures that capture the experiential dimension of governance diversity.

Despite growing literature on board characteristics, several important research gaps remain. First, the majority of previous studies have been conducted in corporate organizations and private enterprises, with comparatively few examining public healthcare organizations, particularly regional government hospitals. Second, previous studies have generally examined gender diversity and educational background as separate determinants, with limited attention to their simultaneous influence within a single analytical framework. Third, empirical studies focusing on Indonesian regional public hospitals remain scarce, with existing research primarily investigating internal control systems, financial accountability, and organizational culture rather than Supervisory Board characteristics (Prang et al., 2021; Harymawan et al., 2023).

A critical gap that distinguishes this study from prior work is the use of perceptual governance measures. Existing studies predominantly examine board diversity within corporate governance using objective board composition data (e.g., percentage of women on the board) (Nindiasari & Nugroho, 2025; Loi et al., 2024), while evidence from public hospitals employing perceptual governance measures remains absent. This distinction is important because perceptual measures capture the lived experience of diversity in board functioning how board members and management actually experience gender representation, equality of opportunity, and contribution of diverse perspectives rather than merely demographic presence. The contrasting findings between corporate and public healthcare governance studies further strengthen the need for investigation.

While several studies conclude that board diversity improves organizational disclosure and accountability, others report insignificant or context-dependent relationships. Specifically, no previous study has examined whether perceived gender diversity and educational background of Supervisory Board members

simultaneously influence performance reporting transparency in Indonesian regional public hospitals operating under the BLUD management system.

This study addresses these gaps by: (1) extending governance research from the corporate sector to public healthcare organizations; (2) integrating perceived gender diversity and educational background into a single analytical framework; and (3) providing empirical evidence from Indonesia using perceptual governance measures, where research concerning Supervisory Board characteristics remains relatively limited.

This study aims to: (1) analyze the association between perceived gender diversity and the transparency of hospital performance reporting; (2) examine the association between Supervisory Board members' educational background and the transparency of hospital performance reporting; and (3) evaluate the joint association of perceived gender diversity and educational background with hospital performance reporting transparency at Dr. Rasidin Regional General Hospital, Padang.

Based on the theoretical framework and literature review, the following hypotheses are proposed:

1. **H_1:** Perceived gender diversity of the Supervisory Board is positively associated with the transparency of performance reporting at Dr. Rasidin Padang Regional General Hospital.
2. **H_2:** Educational background of the Supervisory Board is positively associated with the transparency of performance reporting at Dr. Rasidin Padang Regional General Hospital.
3. **H_3:** Perceived gender diversity and educational background of the Supervisory Board are jointly associated with the transparency of performance reporting at Dr. Rasidin Padang Regional General Hospital.

METHODS

This study employs a quantitative approach with a cross-sectional observational design to analyze the association between perceived gender diversity and educational background of the Supervisory Board with the transparency of performance reporting at Dr. Rasidin Padang Regional General Hospital, Padang City, West Sumatra Province. The study population comprised all members of the Board of Supervisors, directors, structural officials, heads of installation, and management personnel involved in the process of preparing, evaluating, and utilizing hospital performance reports, totaling 48 individuals. The sampling technique used was total sampling (census), whereby all members of the population served as respondents. The inclusion criteria were: members of the Supervisory Board or officials directly involved in monitoring, preparing, or evaluating performance reporting; having worked at Dr. Rasidin Padang for at least one year; understanding the mechanism of preparation and evaluation of hospital performance reports; and willing to be a respondent by signing informed consent. The exclusion criteria included respondents who were on leave, not at the study site during data collection, or returned incomplete questionnaires. Based on these criteria, all 48 members of the population were eligible and willing to participate. The deliberate inclusion of multiple respondent groups Supervisory Board members, directors, structural officials, heads of installation, and management personnel was methodologically justified by the need to capture governance effectiveness from multiple organizational perspectives. This multi-respondent approach aligns with the 360-degree governance evaluation framework widely used in public sector accountability research, where comprehensive assessment of oversight effectiveness requires input from various stakeholders with different vantage points on governance processes (Mardiasmo, 2021; Hillman & Dalziel, 2003). Heads of installation and structural officials have direct, regular interaction with the Supervisory Board through performance report submissions, evaluation meetings, and compliance reviews, providing them with concrete experience of how board characteristics influence oversight quality, communication patterns, and accountability demands. Regarding sample size adequacy, according to Green's (1991) rule of thumb for multiple regression, the minimum sample size required is $N \geq 50 + 8m$, where m equals the number of predictors, which with two independent variables would require 66 respondents.

However, Hair et al. (2019) suggest that a minimum ratio of 10 respondents per predictor is acceptable for exploratory research, requiring at least 20 respondents. With 48 respondents, the sample exceeds Hair et al.'s (2019) minimum requirement and approaches Green's (1991) more conservative recommendation, providing adequate statistical power for detecting medium to large effects (Cohen, 1988).

The research instrument consisted of three parts: respondent characteristics, independent variables, and dependent variables. Respondent characteristics included age, gender, position, education level, and length of service. Perceived gender diversity as the first independent variable was measured using nine items across three indicators adapted from Naciti (2022) and Post and Byron (2022): perceived gender representation on the Supervisory Board (3 items), perceived equality of opportunity in decision-making (3 items), and perceived contribution of gender perspectives to the supervisory function (3 items). It is important to emphasize that this instrument measured respondents' perceptions of gender diversity in board functioning rather than the objective demographic composition of the Supervisory Board. This perceptual approach was deliberately chosen because perceived diversity, rather than objective representation alone, influences organizational outcomes through its effects on board behavior, communication dynamics, and management response to oversight (Post & Byron, 2022; Kılıç & Kuzey, 2021). The inclusion of multiple respondent groups including heads of installation and management personnel who regularly interact with the Supervisory Board was essential because different stakeholders experience board oversight differently; management respondents provide complementary perspectives on how board characteristics translate into actual reporting practices, as transparency ultimately depends on how management responds to board oversight demands (Prang et al., 2021). Educational background of the Supervisory Board as the second independent variable was measured using nine items across three indicators adapted from Kusumastuti et al. (2021) and Harymawan et al. (2023): level of formal education (3 items), suitability of scientific fields with supervisory functions (3 items), and educational and training experience in hospital governance (3 items). Transparency of performance reporting as the dependent variable was measured using twelve items across five indicators adapted from Prang et al. (2021) and the Organisation for Economic Co-operation and Development (2023): information disclosure (3 items), completeness and timeliness of reporting (3 items), ease of access to performance reports (2 items), compliance with reporting provisions (2 items), and accountability for information delivery (2 items). All indicators were measured using a five-point Likert scale ranging from strongly disagree to strongly agree, with the total instrument comprising thirty items.

Before being used in the main study, the instrument underwent content validity assessment through expert judgment by three experts: a public health governance specialist, a hospital management academic, and a measurement and evaluation specialist, who evaluated item relevance, clarity, and representativeness of the constructs, with revisions made based on their feedback. For construct validity, given the relatively small sample size (n = 48) which is below the recommended minimum of 100 respondents for Exploratory Factor Analysis (Tabachnick & Fidell, 2019), corrected item-total correlation was employed as an alternative approach to assess construct validity. This approach is appropriate when sample size precludes factor analysis and has been widely used in healthcare and organizational research with limited samples (DeVellis, 2017). The corrected item-total correlation measures the correlation between each item and the total score of its respective scale, excluding that item from the total, with values above the minimum threshold of 0.30 indicating that the item contributes meaningfully to the construct (Field, 2018). Analysis showed that all thirty items had corrected item-total correlation values ranging from 0.412 to 0.738, exceeding the minimum threshold of 0.30, confirming that all items adequately measured their respective constructs. The instrument was then pilot tested on thirty respondents with characteristics similar to the study population but not included in the sample. Validity testing using Pearson's product-moment correlation with two-tailed tests showed that all items had r-count values ranging from 0.462 to 0.842, exceeding the r-table value of 0.361 for n = 30 at α

= 0.05, with significance values less than 0.05, confirming that all thirty items were valid. Reliability testing using Cronbach's Alpha coefficient yielded values of 0.812 for perceived gender diversity (9 items), 0.865 for educational background (9 items), and 0.903 for transparency of performance reporting (12 items), all exceeding the threshold of 0.70, confirming that the instrument was reliable for all variables.

Data were collected through structured questionnaires distributed to respondents during working hours at the hospital over a four-week period, with respondents completing the questionnaire individually under the supervision of trained research assistants. To minimize common method bias, several procedural remedies were implemented: the questionnaire was designed with clear instructions emphasizing honest responses and the absence of right or wrong answers; respondents were assured of anonymity and confidentiality to reduce social desirability bias; different sections of the questionnaire were visually separated; and questionnaire items were randomly ordered to reduce response pattern effects. In addition, this study utilized documentation techniques through review of hospital performance reports, governance documents, Supervisory Board reports, and other supporting documents, while brief interviews were conducted to verify the suitability of information obtained from respondents. This document and interview analysis served as triangulation of data sources to increase the validity of research results. This study received ethical approval from the Research Ethics Committee of Institut Kesehatan dan Teknologi Kartini Batam, and all respondents provided written informed consent before participating, with assurance of confidentiality, anonymity, and the right to withdraw from the study at any time without consequence.

Data analysis was conducted in stages through univariate, bivariate, and multivariate analysis. Univariate analysis was used to describe the characteristics of respondents and the distribution of each variable in the form of frequency, percentage, mean, and standard deviation. Prior to regression analysis, classical assumption tests were performed to ensure the model met the analysis requirements, including the normality test using Kolmogorov-Smirnov ($p > 0.05$ for all variables), linearity test using deviation from linearity ($p > 0.05$ for all variable pairs), multicollinearity test using Variance Inflation Factor (VIF < 10) and Tolerance (> 0.10), and heteroscedasticity test using Glejser ($p > 0.05$). Bivariate analysis was conducted using Pearson correlation test for numerical scale variables, while Chi-square test was used for categorical variables to describe demographic characteristics. Multivariate analysis was conducted using multiple linear regression with transparency of performance reporting as the dependent variable and perceived gender diversity and educational background of the Supervisory Board as independent variables. The feasibility of the model was evaluated through the coefficient of determination (Adjusted R^2), F-test for simultaneous influence, and partial t-test for individual variable effects, all at a confidence level of 95% ($\alpha = 0.05$), using SPSS version 26.0 for Windows for all statistical analyses.

RESULTS

1. Respondent Characteristics

This study involved 48 respondents at Dr. Rasidin Padang Regional General Hospital. Table 1 presents the demographic characteristics of respondents, including gender, education level, age, position, and length of service. The majority of respondents were female, comprising 28 individuals (58.3%), while male respondents numbered 20 individuals (41.7%). Regarding education level, most respondents held a bachelor's degree (S1) with 25 individuals (52.1%), while diploma holders (D3) comprised 23 individuals (47.9%). In terms of age distribution, the majority of respondents were aged 41-50 years (37.5%), followed by 31-40 years (27.1%), 51-60 years (22.9%), and 20-30 years (12.5%). Regarding position, structural officials constituted the largest group (35.4%), followed by the Board of Supervisors (22.9%), directors (14.6%), heads of installation (14.6%), and management personnel (12.5%). For length of service, most respondents had worked at the hospital for more than 10 years (41.7%), followed by 6-10 years (29.2%), and 1-5 years (29.1%). These characteristics

indicate that respondents were predominantly female, middle-aged, with a balanced distribution of educational backgrounds and substantial work experience.

Table 1. Respondent Characteristics (n = 48)

Characteristic	Category	Frequency (n)	Percentage (%)
Gender	Male	20	41.7
	Female	28	58.3
Education	Diploma (D3)	23	47.9
	Bachelor (S1)	25	52.1
Age	20-30 years	6	12.5
	31-40 years	13	27.1
	41-50 years	18	37.5
	51-60 years	11	22.9
Position	Board of Supervisors	11	22.9
	Directors	7	14.6
	Structural Officials	17	35.4
	Heads of Installation	7	14.6
	Management Personnel	6	12.5
Length of Service	1-5 years	14	29.2
	6-10 years	14	29.2
	>10 years	20	41.6

Source: Primary data processed, 2026

2. Classical Assumption Tests

Prior to regression analysis, classical assumption tests were performed to ensure the model met the analysis requirements. The normality test using Kolmogorov-Smirnov showed that all research variables had significance values greater than 0.05, indicating that the data were normally distributed. Specifically, perceived gender diversity of the Supervisory Board had a significance value of 0.200, educational background of the Supervisory Board had a value of 0.156, and transparency of performance reporting had a value of 0.087, all exceeding the 0.05 threshold, confirming that the data fulfilled the assumption of normality and could be used for further parametric statistical analysis. The multicollinearity test using Variance Inflation Factor (VIF) and Tolerance values demonstrated that there was no multicollinearity between the independent variables, with VIF values for perceived gender diversity (1.183) and educational background (1.183) both less than 10, and Tolerance values for both variables of 0.845, exceeding 0.10. The heteroscedasticity test using Glejser showed significance values of 0.324 for perceived gender diversity and 0.287 for educational background, both greater than 0.05, indicating that there was no heteroscedasticity in the regression model and confirming that the variance of residuals was constant. The autocorrelation test using Durbin-Watson yielded a statistic of 1.892, which falls between the acceptable range of 1.5 to 2.5, indicating no autocorrelation in the regression model.

3. Descriptive Statistics

Based on the descriptive analysis of 48 respondents, the variable of perceived gender diversity of the Supervisory Board had a mean score of 16.82 with a standard deviation of 2.54, with minimum and maximum values of 11 and 22 respectively. The educational background of the Supervisory Board obtained a mean score of 18.47 with a standard deviation of 2.31, ranging from 13 to 24. Meanwhile, the transparency of performance

reporting variable showed the highest mean score of 82.40 with a standard deviation of 8.10, with a minimum value of 64 and maximum of 96. These results indicate that transparency of performance reporting had greater response variation compared to the other two variables, suggesting diverse perceptions among respondents regarding hospital reporting transparency.

Table 2. Descriptive Statistics of Research Variables

Variable	Mean ± SD	Minimum	Maximum	Theoretical Range	Actual Range
Perceived Gender Diversity (X_1)	16.82 ± 2.54	11	22	9-45	11-22
Educational Background (X_2)	18.47 ± 2.31	13	24	9-45	13-24
Transparency of Performance Reporting (Y)	82.40 ± 8.10	64	96	12-60	64-96

4. Bivariate Analysis

The Pearson correlation analysis revealed positive relationships among all research variables. Perceived gender diversity of the Supervisory Board showed a positive correlation with transparency of performance reporting ($r = 0.315$; $p < 0.05$), indicating a significant moderate positive relationship. Educational background of the Supervisory Board demonstrated a stronger positive correlation with transparency of performance reporting ($r = 0.428$; $p < 0.01$), indicating a significant strong positive relationship. Additionally, perceived gender diversity and educational background were positively correlated with each other ($r = 0.398$; $p < 0.01$), suggesting that hospitals with greater perceived gender diversity also tended to have Supervisory Board members with higher educational qualifications. These findings indicate that improvements in both perceived gender diversity and educational background of the Supervisory Board are associated with increased transparency of performance reporting, with educational background showing a stronger relationship.

Table 3. Pearson Correlation Matrix

Variable	Perceived Gender Diversity	Educational Background	Transparency of Performance Reporting
Perceived Gender Diversity	1.000	0.398**	0.315*
Educational Background	0.398**	1.000	0.428**
Transparency of Performance Reporting	0.315*	0.428**	1.000

*Note: **p < 0.01; *p < 0.05*

5. Multivariate Analysis

Multiple linear regression analysis was conducted to examine the simultaneous association of perceived gender diversity and educational background with transparency of performance reporting. The regression equation derived from the analysis was $Y = 37.421 + 1.007\ X_1 + 1.502\ X_2$, where Y represents Transparency of Performance Reporting, X_1 represents Perceived Gender Diversity, and X_2 represents Educational Background. The regression coefficients indicate that both independent variables were positively associated with the dependent variable. Perceived gender diversity had a standardized regression coefficient (β) of 0.315 ($t = 2.43$; $p = 0.018$), confirming that perceived gender diversity was significantly and positively associated with transparency of performance reporting. Educational background showed a standardized

regression coefficient (β) of 0.428 (t = 3.02; p = 0.004), indicating that educational background had a stronger and highly significant positive association with transparency of performance reporting. These results confirm that both H_1 and H_2 are supported.

Table 4. Multiple Linear Regression Results

Independent Variable	Unstandardized β	Standardized β (Beta)	t-value	p-value	Description
(Constant)	37.421	-	5.182	<0.001	Significant
Perceived Gender Diversity (X_1)	1.007	0.315	2.43	0.018	Significant
Educational Background (X_2)	1.502	0.428	3.02	0.004	Significant

Model Summary

R	R^2	Adjusted R^2	F-value	p-value	Durbin-Watson
0.689	0.474	0.451	20.31	<0.001	1.892

The regression model demonstrated good fit with $R^2 = 0.474$ and Adjusted $R^2 = 0.451$, indicating that perceived gender diversity and educational background jointly explained 45.1% of the variance in transparency of performance reporting, while the remaining 54.9% was influenced by other factors outside the model. The F-test showed that the regression model was overall significant ($F = 20.31$; $p < 0.001$), confirming H_3 that perceived gender diversity and educational background were simultaneously associated with transparency of performance reporting. The model is therefore appropriate for explaining the relationship between Supervisory Board characteristics and transparency of performance reporting at Dr. Rasidin Padang Regional General Hospital.

6. Residual Analysis

The residual plot was examined to assess the assumptions of normality, linearity, and homoscedasticity. The standardized residual plot showed a random distribution of residuals around zero, with no clear pattern, confirming that the linearity and homoscedasticity assumptions were met. The normal probability plot (P-P plot) of standardized residuals showed points following the diagonal line, further confirming the normality assumption. The standardized residuals ranged from -2.124 to 2.015, with no outliers exceeding ±3 standard deviations.

DISCUSSION

This study examined the association between perceived gender diversity and educational background of the Supervisory Board with the transparency of performance reporting at Dr. Rasidin Padang Regional General Hospital. The findings confirm that both variables were significantly associated with reporting transparency, with educational background demonstrating a stronger association than perceived gender diversity. The positive and significant relationship between perceived gender diversity and transparency supports Board Diversity Theory and Agency Theory, which suggest that heterogeneous boards bring diverse cognitive perspectives and ethical considerations that enrich decision-making and strengthen oversight functions (Naciti, 2022; Post & Byron, 2022). This finding aligns with research demonstrating that female board members tend to exhibit greater attention to stakeholder interests, ethical compliance, and accountability mechanisms (Nguyen et al., 2021; Kılıç & Kuzey, 2021). What is particularly noteworthy is why perceived gender diversity operates as a significant determinant in the Indonesian public hospital context. In hierarchical organizational cultures such as those commonly found in Indonesian government institutions, the presence of

women on supervisory boards may disrupt conventional decision-making patterns and introduce alternative perspectives that challenge established norms. Female board members may be more inclined to question incomplete reporting, demand greater accountability, and advocate for transparent disclosure of organizational performance, consistent with research by Darmadi (2021) in the Indonesian corporate context, which found that female directors were associated with improved monitoring effectiveness, particularly in organizations with weak institutional oversight. However, the moderate effect size of perceived gender diversity ($\beta = 0.315$) suggests that while gender representation matters, its influence is not as dominant as other governance factors, possibly reflecting that in public hospitals, supervisory roles are heavily influenced by bureaucratic procedures and regulatory requirements that may constrain individual board characteristics. Additionally, the relatively small proportion of female board members in some Indonesian hospitals may limit the potential impact of gender diversity, as critical mass theory suggests that gender effects are most pronounced when women constitute a substantial minority or majority on boards (Post & Byron, 2022). It is also important to note that this study measured perceived gender diversity rather than objective board composition, and the moderate association may reflect that perceptions of diversity effectiveness, while significant, do not fully capture the potential impact of actual demographic representation on governance outcomes.

The most significant finding of this study is that educational background exerted a substantially stronger association with performance reporting transparency than perceived gender diversity, with a standardized regression coefficient of 0.428 compared to 0.315 for perceived gender diversity, indicating that professional competence and academic qualifications are more critical determinants of supervisory effectiveness in public hospitals. From the perspective of Resource Dependence Theory, educational background represents a tangible organizational resource that boards bring to their oversight functions, with board members possessing relevant educational qualifications in healthcare management, finance, law, or public administration equipped with specialized knowledge to understand complex regulatory frameworks, interpret financial and operational performance indicators, and identify deficiencies in reporting practices (Hillman & Dalziel, 2003; Harymawan et al., 2023). Unlike perceived gender diversity, which contributes primarily through cognitive diversity and perceptual effects on board behavior, educational competence directly enhances the board's analytical capacity to evaluate performance reports and ensure compliance with accountability standards. Several contextual factors may explain why educational background emerged as the dominant predictor in this Indonesian hospital setting. First, Indonesian regional public hospitals operate within a highly regulated environment where compliance with national reporting standards and BLUD financial management requirements is paramount, and Supervisory Board members who lack understanding of these regulatory frameworks would struggle to effectively monitor reporting quality, regardless of their demographic characteristics. Second, healthcare organizations are knowledge-intensive institutions where managerial decisions involve complex clinical, financial, and legal considerations, and board members with relevant educational backgrounds are better equipped to navigate these complexities and provide meaningful oversight (Kusumastuti et al., 2021). Third, the finding may reflect the current state of gender diversity in Indonesian hospital governance, where if gender diversity has not yet reached a critical mass where women's perspectives can substantially influence decision-making, its effects may be attenuated, consistent with previous research demonstrating that the benefits of gender diversity are most pronounced when women constitute at least thirty percent of board membership (Post & Byron, 2022). While 58.3% of respondents in this study were female, this represented the broader management structure rather than the Supervisory Board specifically, suggesting that gender representation on the board itself may still be limited. Furthermore, the perceptual measurement of gender diversity may have captured awareness of diversity issues rather than the actual demographic composition, potentially attenuating the observed association compared to what might be found with objective board composition data.

The finding that educational background is more influential than perceived gender diversity provides an interesting contrast with studies conducted in the corporate sector, where research in publicly listed companies has often found gender diversity to be a stronger determinant of disclosure practices and ESG performance (Post & Byron, 2022; Naciti, 2022). However, these studies typically examined organizations where board members possess high levels of educational attainment as a baseline, making variation in educational background less significant, whereas in the Indonesian public hospital context, where educational qualifications among Supervisory Board members may vary considerably, educational background emerges as a more discriminating factor. This study extends the findings of Indonesian governance research that has examined board characteristics in corporate settings, with Darmadi (2021) finding that board diversity, including gender, positively influenced firm performance in Indonesian companies but noting that the effects were moderated by institutional ownership and regulatory environment. The present study similarly suggests that the effects of board characteristics are context-dependent, and in public healthcare organizations, professional competence may outweigh demographic diversity in importance, supporting the contingency perspective on governance effectiveness. The dominance of educational background can be explained through multiple theoretical lenses, including Agency Theory, which suggests that effective monitoring requires board members to possess the competence to detect managerial opportunism and ensure accountability through specialized knowledge, analytical skills, and understanding of governance principles (Fama & Jensen, 1983). From a human capital perspective, education represents an investment in knowledge and skills that directly enhances job performance, enabling board members to more effectively evaluate performance reports, identify discrepancies, and recommend improvements (Harymawan et al., 2023). Furthermore, the knowledge-intensive nature of healthcare governance makes educational qualifications particularly important, as hospitals face complex regulatory requirements, intricate financial management systems, and multifaceted quality assurance mechanisms, and Supervisory Board members who understand these systems can provide more effective oversight than those whose education is unrelated to healthcare or governance, aligning with research in public administration demonstrating that domain-specific expertise enhances governance effectiveness in specialized public organizations (Kusumastuti et al., 2021).

The finding that educational background dominates perceived gender diversity also contributes to the debate on whether demographic or cognitive diversity is more important for board effectiveness, suggesting that while gender diversity represents a form of demographic diversity that may contribute cognitive diversity, educational background more directly represents cognitive diversity through domain-specific knowledge and expertise, and in specialized organizations, cognitive diversity derived from educational qualifications may have greater practical impact on governance effectiveness than demographic diversity alone. This study makes several theoretical contributions by extending governance theory from the corporate sector to public healthcare organizations, demonstrating that board characteristics matter in both settings but with different patterns of influence, providing empirical support for Resource Dependence Theory in a healthcare context by showing that educational background represents a valuable organizational resource that enhances governance effectiveness, and suggesting that the relative importance of different board characteristics varies according to institutional context, supporting the contingency perspective on governance effectiveness. The study also contributes methodologically by employing a multi-respondent approach that captures perceived board effectiveness from multiple organizational perspectives, including heads of installation and management personnel who interact directly with the Supervisory Board, thereby providing a more comprehensive assessment of how board characteristics translate into governance outcomes than would be possible through board self-report alone.

The practical implications of these findings are particularly relevant for the Padang City Government and public hospital administrators, suggesting that the appointment of Supervisory Board members should

prioritize relevant qualifications and professional competencies, with candidates possessing academic backgrounds in healthcare management, public administration, finance, or law, combined with experience in organizational governance, likely to be more effective in monitoring performance reporting than those lacking such qualifications. This does not diminish the importance of gender diversity but suggests that competency-based selection should be the primary consideration, and the Ministry of Health and local governments should consider establishing minimum qualification requirements, such as specific educational backgrounds, governance training, and professional experience, which could be integrated into the recruitment, selection, and performance evaluation mechanisms for Supervisory Board members. While perceived gender diversity had a smaller effect, its significant positive association should not be overlooked, and hospital governance policies should continue to promote balanced gender representation, as diverse perspectives contribute to richer discussions, reduce groupthink, and strengthen accountability; however, gender diversity should be pursued alongside competency requirements rather than as a substitute for professional qualifications. Furthermore, continuous professional development through governance, risk management, and healthcare regulation training should be prioritized to strengthen the effectiveness of Supervisory Boards, as even members with relevant educational backgrounds can benefit from ongoing training to keep pace with evolving regulations, reporting standards, and governance best practices. The multi-respondent approach used in this study also suggests that governance evaluation systems in public hospitals should incorporate feedback from various organizational stakeholders to provide a more complete picture of board effectiveness.

This study has several limitations that should be acknowledged when interpreting the findings. First, the single-site design limits generalizability to hospitals with different organizational contexts, governance structures, and regulatory environments, suggesting that multi-site studies across various Indonesian provinces would provide more robust evidence on the generalizability of these findings. Second, the cross-sectional design prevents causal inference, and longitudinal studies could better establish causality and examine how changes in board composition affect reporting transparency over time. Third, the questionnaire-based measurement reflected respondents' perceptions rather than objective measures of reporting quality, and future research could incorporate content analysis of actual performance reports to provide more objective measures of transparency. Fourth, the instrument measured perceived gender diversity rather than the objective demographic composition of the Supervisory Board, which represents a critical distinction; while perceptual measures capture the lived experience of diversity in board functioning and have been validated in previous governance research, future studies should incorporate both perceptual measures and objective board composition data to provide a more complete picture. Fifth, the sample size of forty-eight, while adequate for exploratory regression analysis, limits the ability to detect small effects or conduct more complex analyses, and larger samples would enable more sophisticated statistical modeling, including mediation and moderation analyses to examine mechanisms through which board characteristics influence reporting transparency. Sixth, the study did not examine other board characteristics, such as board size, independence, meeting frequency, or leadership structure, which may also influence governance effectiveness, and future research should incorporate these variables to provide a more comprehensive understanding of board governance in public hospitals. Seventh, the study did not examine potential mediators or moderators of the relationship between board characteristics and reporting transparency, such as organizational culture, leadership commitment, internal control systems, and digital information infrastructure, which may mediate or moderate these effects, and future research should examine these pathways to better understand the mechanisms through which board characteristics influence organizational accountability. Eighth, the multi-respondent approach, while providing comprehensive perspectives, may introduce response bias if different respondent groups have systematically different perceptions of board effectiveness; future research should examine whether perceptions vary systematically by respondent position and whether such variation affects the observed relationships. In

conclusion, this study confirms that both perceived gender diversity and educational background of Supervisory Board members are significantly associated with transparency of performance reporting in Indonesian regional public hospitals, with educational background exerting a stronger association, suggesting that professional competence and domain-specific knowledge are particularly important for effective supervision in knowledge-intensive healthcare organizations, and these findings have important implications for theory, policy, and practice, emphasizing the need for competency-based appointment of Supervisory Board members alongside continued efforts to promote gender diversity, while future research should examine these relationships in multiple hospital settings and incorporate additional governance variables to develop a more comprehensive understanding of healthcare governance effectiveness.

CONCLUSIONS

This study concludes that both perceived gender diversity ($\beta = 0.315$; $p = 0.018$) and educational background ($\beta = 0.428$; $p = 0.004$) of Supervisory Board members are significantly associated with transparency of performance reporting at Dr. Rasidin Padang Regional General Hospital. The regression model demonstrated that these two variables jointly explained 45.1% of the variance in performance reporting transparency (Adjusted $R^2 = 0.451$; $F = 20.31$; $p < 0.001$), indicating that Supervisory Board characteristics are substantial determinants of organizational accountability in public healthcare institutions. Among the two predictors, educational background emerged as the dominant factor, exerting a stronger association than perceived gender diversity. This finding suggests that while diversity in board composition enriches oversight perspectives and strengthens accountability, relevant educational qualifications and professional competencies are more critical for effective supervision in knowledge-intensive healthcare organizations. Board members with academic backgrounds in healthcare management, finance, law, or public administration possess greater analytical capacity to evaluate complex performance reports, interpret regulatory requirements, and ensure compliance with reporting standards. It is important to emphasize that this study measured perceived gender diversity rather than objective board composition, and the significant association found suggests that how board diversity is experienced and perceived by organizational stakeholders matters for governance outcomes, though future research incorporating objective measures would provide complementary evidence.

The study contributes to the literature by extending governance theory from the corporate sector to public healthcare organizations, providing empirical evidence that board characteristics matter in both settings but with different patterns of influence. The findings support Resource Dependence Theory by demonstrating that educational background represents a valuable organizational resource that enhances governance effectiveness, while also supporting Board Diversity Theory through the significant contribution of perceived gender diversity to reporting transparency. Furthermore, the study suggests that the relative importance of different board characteristics varies according to institutional context, supporting the contingency perspective on governance effectiveness. Methodologically, this study contributes by employing a multi-respondent approach that captures perceived board effectiveness from multiple organizational perspectives including heads of installation and management personnel who interact directly with the Supervisory Board thereby providing a more comprehensive assessment of how board characteristics translate into governance outcomes than would be possible through board self-report alone. This approach acknowledges that governance effectiveness in public hospitals is not solely determined by board composition but emerges from the interaction between oversight bodies and hospital management, and that different stakeholders experience board oversight differently, making multi-perspective assessment essential for understanding governance dynamics.

From a practical perspective, the findings highlight the importance of considering both diversity and governance-related competencies in the appointment and development of Supervisory Board members. The

Padang City Government should establish minimum qualification requirements, including relevant educational backgrounds, governance training, and professional experience, integrated into recruitment, selection, and performance evaluation mechanisms. While gender diversity should continue to be promoted, it must be pursued alongside competency requirements rather than as a substitute for professional qualifications. The significant association of perceived gender diversity suggests that efforts to promote gender balance on supervisory boards should be accompanied by attention to how diversity translates into effective oversight including creating inclusive board cultures where diverse perspectives are valued and can influence decision-making. Strengthening board capacity through continuous education and governance training may further enhance organizational accountability and the quality of performance reporting. Additionally, the multi-respondent approach used in this study suggests that governance evaluation systems in public hospitals should incorporate feedback from various organizational stakeholders to provide a more complete picture of board effectiveness and identify areas for improvement in board-management interactions.

Future research should include multiple regional hospitals with broader geographical coverage and incorporate additional organizational factors, such as board competency, internal audit effectiveness, organizational culture, leadership, and digital governance systems, to provide a more comprehensive understanding of the determinants of performance reporting transparency in public healthcare institutions. Longitudinal studies are also recommended to establish causal relationships and examine how changes in board composition affect reporting transparency over time. Future studies should also incorporate objective measures of board composition alongside perceptual measures to examine the relationship between objective diversity and perceived diversity effectiveness, and to determine whether perceptions accurately reflect actual board characteristics or are influenced by other organizational factors. Furthermore, research examining potential mediators and moderators of the relationship between board characteristics and reporting transparency such as organizational culture, leadership commitment, and internal control systems would help elucidate the mechanisms through which board characteristics influence organizational accountability. Investigating whether perceptions of board effectiveness vary systematically by respondent position would also provide valuable insights for refining multi-respondent governance assessment approaches. Finally, comparative studies between public hospitals with different governance structures and between public and private healthcare organizations would contribute to understanding how institutional context moderates the relationship between board characteristics and organizational accountability.

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