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Keywords: gender, board of directors, CSR disclosure, faultlines, experience, power

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Abstract

Based on the existence of demographical and factual faultlines, the main focus in this study is to analyze the role of female directors on CSR disclosure. We classify female directors into industry experts, advisors, and community leaders. We also examine the influence of the power of female directors as a moderator on the association between female director categories and CSR disclosure. Results confirm different behavior among female directors according to their experience and backgrounds. Moreover, the dominating owner position of female directors can balance and moderate the effect of female directors appointed for their technical knowledge or political ties.

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