ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh proporsi, pendidikan, dan pengalaman direksi perempuan terhadap pengungkapan *Corporate Social Responsibility* (*CSR*) pada perusahaan manufaktur dan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021–2025. Berlandaskan *Resource-Based View* (RBV) dan *Upper Echelons Theory (UET)*, penelitian kuantitatif asosiatif ini menggunakan 1.501 observasi *firm-year* dari 302 perusahaan yang dipilih melalui *purposive sampling*. Analisis dilakukan menggunakan regresi data panel dengan *Fixed Effect Model (FEM)* dan *clustered robust standard error*. Hasil penelitian menunjukkan bahwa proporsi dan pendidikan direksi perempuan, yang mencakup bidang *Science, Technology, Engineering and Mathematics* (STEM) serta strata pendidikan S1, S2, dan S3, tidak berpengaruh positif dan signifikan terhadap pengungkapan CSR. Sebaliknya, pengalaman *(tenure)* direksi perempuan berpengaruh positif dan signifikan terhadap pengungkapan *CSR*. *Firm Size* dan *Leverage* sebagai variabel kontrol juga berpengaruh positif dan signifikan. Penelitian ini berkontribusi dengan mengintegrasikan dimensi kuantitas (proporsi) dan kualitas (pendidikan dan pengalaman) direksi perempuan dalam satu model, memberikan bukti empiris bahwa pengalaman *(tenure)* direksi perempuan berpengaruh positif terhadap pengungkapan *CSR* dan komposisi direksi perempuan perlu mempertimbangkan kualitas (pengalaman), bukan hanya keterwakilan jumlah.

Kata Kunci: Proporsi Direksi Perempuan, Pendidikan Direksi Perempuan, Pengalaman *(tenure)* Direksi Perempuan, Pengungkapan *CSR*

ABSTRACT

This study aims to analyze the effect of the proportion, education, and experience of female directors on Corporate Social Responsibility (CSR) disclosure in manufacturing and mining companies listed on the Indonesia Stock Exchange (IDX) for the 2021–2025 period. Grounded in the Resource-Based View (RBV) and Upper Echelons Theory (UET), this associative quantitative research utilizes 1,501 firm-year observations from 302 companies selected through purposive sampling. The analysis was conducted using panel data regression with a Fixed Effect Model (FEM) and clustered robust standard errors. The results indicate that the proportion and education of female directors which includes Science, Technology, Engineering and Mathematics (STEM) backgrounds as well as bachelor's, master's, and doctoral degree levels do not have a positive and significant effect on CSR disclosure. Conversely, the experience (tenure) of female directors has a positive and significant effect on CSR disclosure. Firm size and leverage, acting as control variables, also demonstrate a positive and significant effect. This study contributes by integrating both the quantitative (proportion) and qualitative (education and experience) dimensions of female directors into a single model. It provides empirical evidence that the experience (tenure) of female directors positively affects CSR disclosure, suggesting that the composition of female directors must prioritize quality (experience) rather than mere numerical representation.

Keywords: Proportion of Female Directors, Education of Female Directors, Experience (tenure) of Female Directors, CSR Disclosure