

ABSTRACT

This study aims to investigate the effect of board diversity (gender, educational level, nationality, and the presence of independent board) partially to the intellectual capital performance with the moderating effect of the effectiveness of board meetings. This research adopted Pulic (1998) model to measure the intellectual capital performance. Board Diversity was measured by Blau's Index, while the effectiveness of board meetings was measured by the number of joint meetings that have been held by the board of directors and board of commissioners per year.

Population of this research were banks, insurance, telecommunication and computer companies which have met some criteria as knowledge-intensive companies. Samples were taken for the year 2012-2015. Samples was collected by purposive sampling method where researcher established some criteria to be the research data. Moderated Regression Analysis (MRA) on IBM SPSS 20. was used to test the research data.

This research indicated that companies with a high level of board diversity in terms of gender, educational level, nationality, and the presence of an independent board without effectiveness of board meetings have lower intellectual capital performance except nationality diversity. Furthermore, this research found that board diversity partially are gender, educational level, nationality, and the presence of independent board with more effective board meetings have higher intellectual capital performance except nationality diversity which have a negative effect on intellectual capital performance.

Keywords : board diversity, intellectual capital, VAIC, board meetings