

ABSTRACT

The aim of this research is to understand and analyze how Bank Jateng socially constructed intellectual capital, why the company do that, and what the aim of constructing Intellectual Capital as well as how the Bank disclose Intellectual Capital.

This study is case study research conducted within qualitative method. Data were gathered from interview and document analysis. The obtained data were analyzed using three main steps: data reduction, data display and interpretation. Analysis was conducted by employing institutional theory and social construction theory as lens of understanding the phenomenon being studied.

The research findings show that the intellectual capital of Bank Jateng is seen as an important aspect that drives performance of the bank. The construction of intellectual capital was carried out through the improvement of the labour competence, improvement of customer service, improvement core values, and use technology in Bank Jateng. The disclosure of Intellectual Capital was conducted by Bank Jateng through social mass media to show how performance and achievement of Bank Jateng gained through intellectual capital. Such disclosure is perceived as an appropriate way to sign the Bank with good reputation that is finally intended to gain legitimacy.

Keywords : Intellectual capital, social construction, intellectual capital disclosure