

Pengaruh keragaman gender dan keragaman kewarganegaraan dalam dewan direksi terhadap kinerja modal intelektual perusahaan manufaktur di Indonesia = Gender diversity and nationality diversity on board structure impacts to manufacturing companies intellectual capital performance in Indonesia

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Abstrak

Penelitian ini bertujuan untuk meneliti pengaruh keragaman gender dan keragaman kewarganegaraan dalam dewan direksi terhadap kinerja modal intelektual perusahaan manufaktur di Indonesia. Sampel penelitian adalah 137 sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2014.

Berdasarkan hasil uji empiris, diperoleh kesimpulan bahwa keragaman gender dalam dewan direksi, yang diukur dengan persentase dan dummy, tidak berpengaruh terhadap kinerja modal intelektual perusahaan manufaktur di Indonesia. Namun keragaman kewarganegaraan dalam dewan direksi, yang juga diukur dengan persentase dan dummy, memberikan pengaruh terhadap kinerja modal intelektual perusahaan manufaktur di Indonesia. Kinerja modal intelektual pada penelitian ini diukur menggunakan VAIC.

.....This study aims to study the impacts of gender diversity and nationality diversity on board structure to intellectual capital performance of manufacturing companies in Indonesia. The samples are 137 manufacturing company listed on the Indonesia Stock Exchange in 2014. Based on the results of empirical tests, we concluded that gender diversity on board structure, that are measured by percentage and dummy, do not have impact on intellectual capital performance of manufacturing companies in Indonesia. However, nationality diversity on board structure, that are also measured by percentage and dummy, have impact on intellectual capital performance of manufacturing companies in Indonesia. In this study, intellectual capital performance is measured by VAICTM.