

ABSTRACT

The purpose of this study is to investigate the role of strategy as a moderating variable in the relationship between intellectual capital and firm performance. Intellectual capital in this study was measured using the method VAIC developed by Pulic. The sample in this study were 177 samples banking companies listed on the Indonesia Stock Exchange (BEI) in 2012 – 2016. While the method of determining the sample using purposive sampling. Data were analyzed using moderated regression analysis (MRA). The result of this study is strategy to increase the relationship between intellectual capital and firm performance.

Key word: intellectual capital, firm performance, and strategy.