

IMPACT OF GENDER DIVERSITY AND CORPORATE GOVERNANCE ON FIRM'S INTELLECTUAL CAPITAL: A STUDY OF MANUFACTURING COMPANIES OF KSE-100 INDEX

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A Project submitted to Department of Management Studies, Bahria Business School, Bahria University – Karachi Campus, in partial fulfillment of the requirement for BS A&F Degree



**BS (ACCOUNTING & FINANCE)
FALL-2023**

Bahria University Karachi Campus

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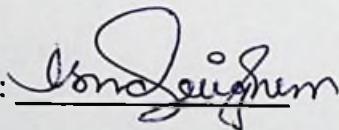
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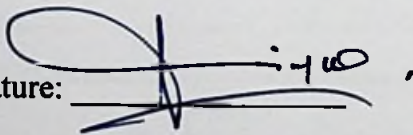
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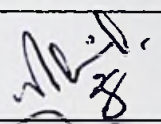
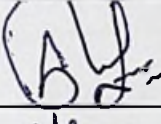
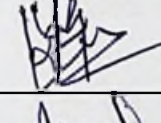
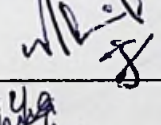



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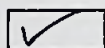
1st Half Semester Progress Report

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Supervisor Student Meeting Record

No.	Date	Place of Meeting	Topic Discussed	Signature of Student
1	21/09/23	Bahria University Karachi Campus	<ul style="list-style-type: none"> - Area of research - List of key publishers - Variables & tentative model 	
2	28/09/23	Bahria University Karachi Campus	<ul style="list-style-type: none"> - Topic finalization - Discussion on research model - Guidance on articles to look into 	
3	06/10/23	Bahria University Karachi Campus	<ul style="list-style-type: none"> - Data file and roadmap for data collection - Discussed data collection streams. - Share prices & Gender Diversity data 	
4	24/10/23	Bahria University Karachi Campus	<ul style="list-style-type: none"> - Compilation of all data into one consolidated file - Gender diversity data for no of females in board 	
5	06/11/23	Bahria University Karachi Campus	<ul style="list-style-type: none"> - Discussion on consolidated data file - Redefined the roadmap for research 	

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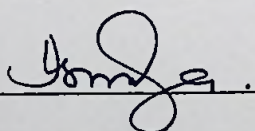


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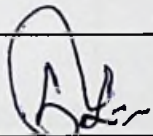
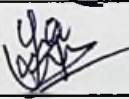
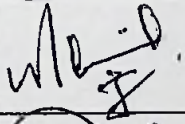
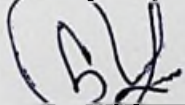
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2nd Half Semester Progress Report & Thesis Approval Statement

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Supervisor Student Meeting Record

No.	Date	Place of Meeting	Topic Discussed	Signature of Student
1	23/11/23	Bahria University Karachi Campus	<ul style="list-style-type: none"> - Test runs for regression & other tests. - Report format discussion and roadmap for writeup 	
2	04/12/23	Bahria University Karachi Campus	<ul style="list-style-type: none"> - Discussion on first draft of report - Discussion on challenges & corrections suggested 	
3	07/12/23	Online – Zoom Meeting	<ul style="list-style-type: none"> - Corrections advised on report format. - Corrections advised on report headers & content 	
4	15/12/23	Online – Zoom Meeting	<ul style="list-style-type: none"> - Discussion & review of final report - Plagiarism and AI score check 	

Declaration of Authentication

I, hereby, declare that no portion of the work referred to in this project has been submitted in support of any application for another degree or qualification of this university or any other institution of learning.

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Table of Content	
ACKNOWLEDGMENT	7
ABSTRACT	8
1. INTRODUCTION:	9
1.1 Background	9
1.2 Problem Statement	10
1.3 Research Objective	10
1.4 Research Question	11
1.5 Research Gap	11
1.6 Limitation & Scope	11
1.7 Significance of the Study	11
2. LITERATURE REVIEW:	13
2.1 Theoretical Background	13
2.2 Intellectual Capital	13
2.2.1 Measuring IC–VAIC:	14
2.3 Hypotheses Development	15
2.3.1 IC and CG & BGD:	15
2.4 Conceptual Framework:	16
3. RESEARCH METHODOLOGY	17
3.1 Research Approach & Type	17
3.1.1 Research Philosophy:	17
3.1.2 Research Design	17
3.1.3 Research Population and Sample	17
3.1.4 Research Model	18
3.2 Variable Description	18
3.2.1 Intellectual Capital:	18
3.2.2 Female CEO:	19
3.2.3 CEO Duality:	19
3.2.4 Board Independence:	19
3.2.5 Board Size:	19
3.2.6 Firm Age:	20
3.2.7 Profitability:	20
3.2.8 Firm Size:	20
3.2.9 Growth Opportunities:	20
3.2.10 Leverage:	21

3.3 Statistical Technique.....	21
4. DATA ANALYSIS AND DISCUSSION:	22
4.1 Descriptive Analysis	22
<i>Table 4.1: Descriptive Statistics</i>	22
<i>Table 4.2: Variables description</i>	23
4.2 Correlation Analysis	24
<i>Table 4.3: Correlation Matrix</i>	25
4.3 Empirical Analysis	26
<i>Table 4.4: VIF Test Results</i>	26
<i>Table 4.5: Hausman Test</i>	27
<i>Table 4.6: Breusch and Pagan Lagrangian Multiplier Test</i>	27
<i>Table 4.7: Breusch-Pagan / Cook-Weisberg Test for Heteroskedasticity</i>	27
<i>Table 4.8: Regression Results</i>	28
Coefficients:	28
<i>t-Statistics:</i>	29
<i>Significance values:</i>	29
5. CONCLUSION AND RECOMMENDATIONS:	31
5.1 Conclusion:	31
5.2 Implications:	32
5.3 Directions for Future Research:	32
References:.....	33
Appendix A: Sample firms.....	36

ACKNOWLEDGMENT

First and foremost, we are grateful to Allah, the source of our breath; without her guidance, nothing is possible. We completed our project with the assistance and guidance of some respected individuals who deserve our appreciation and gratitude. We would like to express our heartfelt appreciation to our Project Supervisor at Bahria University, for providing us with helpful guidelines for this project via numerous in-person/online consultations. We are grateful to everyone who has helped us, both directly and indirectly, in completing this report. Our project coordinator, Dr. Fazeelat Masood, as well as our Dean and H.O.D, who provided us with this wonderful opportunity to work on this project titled "Impact of Gender Diversity and Corporate Governance on Firm's Intellectual Capital: A study of Manufacturing Companies of KSE-100 Index." This was also aided by the extensive research we conducted, as a result of which we discovered many new things that will be useful in our practical and professional lives.

We would also like to thank our classmates who gave valuable comments and suggestions on this proposal which inspired us to improve our report. We would also like to thank our parents who helped and supported us during these hard times and motivated us a lot in finalizing this project within the limited time frame. We thank all the people for their direct and indirect help due to which we were able to complete our report.

ABSTRACT

Focus of the Study:

The study focuses on investigating the impact of gender diversity and corporate governance on the intellectual capital among the manufacturing firms listed of KSE-100 Index.

Data and Sample:

The study uses data from 46 manufacturing companies listed on KSE-100 Index covering the time frame from 2015 to 2022.

Methodology:

The study adopts the Value-Added Intellectual Capital (VAIC) model to assess Intellectual Capital (IC). VAIC and employed random effect model for studying the influence of gender diversity and corporate governance on VAIC.

Key Variables:

Gender diversity is identified as a key variable, specifically examining the impact of the inclusion of females in the company board and/or as Chief Executive Officers (CEOs). Corporate governance (CG) factors like CEO duality, board independence and board size are also included in the investigation as suggested by the existing CG – IC literature.

Findings:

The findings indicate that gender diversity, CEO duality and board independence are significantly influencing firms' IC. It implies that a healthy balance of gender diversity may be beneficial for maintaining a reasonable level of riskiness in the company. The study emphasizes the importance of making decisions about the level of risk a company should take, suggesting that a balanced approach to diversity contributes to the success of the firm.

Implications:

The study suggests that gender diversity, especially in leadership roles, can impact risk management and decision-making processes within manufacturing companies. A call for a healthy balance of diversity is made, indicating that an optimal mix of genders in leadership positions can contribute to the success of the organization

Keywords: intellectual capital; gender diversity; corporate governance; non-financial firms;

KSE-100 index