

## DAFTAR PUSTAKA

- Abbott, L. J., Parker, S., & Peters, G. F. (2004). Audit Committee Characteristics and Restatements. *Auditing: A Journal of Practice and Theory*, 23(1), 69–87.
- Abdulkarim, L. F., & Juhmani, O. I. (2020). Audit Committee and Intellectual Capital Disclosures. In *2020 2nd International Sustainability and Resilience Conference: Technology and Innovation in Building Designs* (p. 5). New York: Cornell University Library.  
<https://doi.org/10.1109/IEEECONF51154.2020.9319968>
- Abeyssekera, I. (2010a). The Influence of Board Size on Intellectual Capital Disclosure by Kenyan Listed Firms. *Journal of Intellectual Capital*, 11(4), 504–518. <https://doi.org/10.1108/14691931011085650>
- Abeyssekera, I. (2010b). The Role of Corporate Governance in Intellectual Capital Disclosure of Kenyan Listed Firms. *Journal of Intellectual Capital*, 11(4), 504–518.
- Akhtaruddin, M., & Haron, H. (2010). Board Ownership, Audit Committees' Effectiveness and Corporate Voluntary Disclosures. *Asian Review of Accounting*, 18(1), 68–82. <https://doi.org/10.1108/13217341011046015>
- Al-Dmour, A. H., Abbod, M., & Al Qadi, N. S. (2018). The Impact of The Quality of Financial Reporting on Non-Financial Business Performance and The Role of Organizations Demographic Attributes (Type, Size and Experience). *Academy of Accounting and Financial Studies Journal*, 22(1), 1–18.
- Al-rassas, A. H., & Kamardin, H. (2016). Earnings Quality and Audit Attributes in High Concentrated Ownership Market. *Corporate Governance*, 16(2), 377–399. <https://doi.org/10.1108/CG-08-2015-0110>
- Al-Shaer, H., & Salama, A. (2017). Audit Committees and Financial Reporting Quality Evidence from UK Environmental Accounting Disclosures. *Journal of Applied Accounting Research*, 18(1), 2–21. <https://doi.org/10.1108/JAAR-10-2014-0114>
- Ali, A., & Hwang, L.-S. (2000). Country-Specific Factors Related to Financial Reporting and the Value Relevance of Accounting Data. *Journal of Accounting Research*, 38(1), 1. <https://doi.org/10.2307/2672920>

- Alshhadat. (2017). *The Effect Of Corporate Governance On The Intellectual Capital Disclosure ; Evidence From Jordan*. Henley Business School The University of Reading.
- Alzoubi, Ebraheem, Saleem, S. (2016). Audit Quality and Earnings Management : Evidence from Jordan. *Journal of Applied Accounting Research*, 17(2), 170– 189. <https://doi.org/10.1108/JAAR-09-2014-0089>
- Anam, O. A., Fatima, A. H., & Majdi, A. R. H. (2011). Effects of Intellectual Capital Information Disclosed in Annual Reports on Market Capitalization. *Journal of Human Resource Costing & Accounting*, 15(2), 85–101. <https://doi.org/10.1108/14013381111157328>
- Aoki, M. (2000). *Information, Corporate Governance and Institutional Diversity: Competitiveness in Japan, The USA, and The Transitional Economies*. New York: Oxford University Press.
- Appuhami, R., & Bhuyan, M. (2015). Examining the Influence of Corporate Governance on Intellectual Capital Efficiency Evidence from Top Service Firms in Australia. *Managerial Auditing Journal*, 30(4/5), 347–372. <https://doi.org/10.1108/MAJ-04-2014-1022>
- Azizi, A., Davoudi, H., & Farahani, M. S. (2013). Investigating the Relationship Between Intellectual Capital and Earnings Quality in Tehran Stock Exchange ( TSE ). *Australian Journal of Basic and Applied Sciences*, 7(2), 825–837.
- Bajra, U., & Cadez, S. (2017a). Audit Committees and Financial Reporting Quality: The 8th EU Company Law Directive Perspective. *Economic Systems*.<https://doi.org/10.1016/j.ecosys.2017.03.002>
- Bajra, U., & Cadez, S. (2017b). THE 8th EU Company Law Directive Perspective. In *Audit Committee and Financial Reporting Quality* (pp. 1–40). Elsevier B.V.<https://doi.org/10.1016/j.ecosys.2017.03.002>
- Balasundaram, N. (2019). Audit Committee Characteristics and Their Impact on Intellectual Capital Disclosure : A Study of Listed Manufacturing Companies in Srilanka. *Asia-Pacific Management Accounting Journal*, 14(1).
- Baron, R. M., & Kenny, D. A. (1986). The Moderator-Mediator Variable Distinction in Social Psychological Research : Conceptual , Strategic , and

- Statistical Considerations. *Journal of Personality and Social Psychology*, 51(6), 1173–1182. <https://doi.org/10.1037//0022-3514.51.6.1173>
- Beasley, M. S., Carcello, J. V., Hermanson, D. R., & Neal, T. L. (2009). The Audit Committee Oversight Process. *Contemporary Accounting Research*, 26(1), 65–122. <https://doi.org/10.1506/car.26.1.3>
- Bédard, J., & Gendron, Y. (2010). Strengthening the Financial Reporting System : Can Audit Committees Deliver ? *International Journal of Auditing*, 14, 174–210. <https://doi.org/10.1111/j.1099-1123.2009.00413.x>
- Beest, F. Van, Braam, G., & Boelens, S. (2009). Quality of Financial Reporting : Measuring Qualitative Characteristics. *NiCE Working Paper*, (April), 1–41.
- Bilal, B., Chen, S., & Komal, B. (2018). Audit Committee Financial Expertise and Earnings Quality: A meta-analysis. *Journal of Business Research*, 84(November 2016), 253–270. <https://doi.org/10.1016/j.jbusres.2017.11.048>
- Blue Ribbon, C. (1999). Report and Recommendations of the Blue Ribbon Committee on Improving the Effectiveness of Corporate Audit Committees. *The Business Lawyer*, 54(3), 1067–1095.
- Boesso, G., & Kumar, K. (2007). *Drivers of Corporate Voluntary Disclosure: A Framework and Empirical Evidence from Italy and The United States. Accounting, Auditing and Accountability Journal* (Vol. 20). <https://doi.org/10.1108/09513570710741028>
- Bollen, L., Vergauwen, P., & Schnieders, S. (2005). Linking Intellectual Capital and Intellectual Property to Company Performance. *Management Decision*, 43(9), 1161–1185. <https://doi.org/10.1108/00251740510626254>
- Bontis, N. (1998). Intellectual Capital: An Exploratory Study that Develops Measures and Models. *Management Decision*, 36(2), 63–76. <https://doi.org/10.1108/00251749810204142>
- Bozzolan, S., Regan, P. O., & Ricceri, F. (2006). Intellectual Capital Disclosure (ICD) A Comparison of Italy and The UK. *Journal of Human Resource Costing & Accounting*, 10(2), 92–113. <https://doi.org/10.1108/14013380610703111>
- Buallay, A. (2018). Audit Committee Characteristics : An Empirical Investigation of The Contribution to Intellectual Capital Efficiency. *Measuring Business Excellence*, 22(2), 183–200. <https://doi.org/10.1108/MBE-09-2017-0064>

- Cameron, A. (2014). *Corporate Governance Principles and Recommendations*. Australia.
- Cerbioni, F., & Parbonetti, A. (2007). Exploring the Effects of Corporate Governance on Intellectual Capital Disclosure : An Analysis of European Biotechnology Companies. *European Accounting Review*, 16(4), 791–826.
- Chang, J., & Sun, H.-L. (2010). Does the Disclosure of Corporate Governance Structures Affect Firms ' Earnings Quality? *Review of Accounting and Finance*, 9(3), 212–243. <https://doi.org/10.1108/14757701011068048>
- Chen, M., Cheng, S., & Hwang, Y. (2005). An Empirical Investigation of The Relationship Between Intellectual Capital and Firms' Market Value and Financial Performance. *Journal of Intellectual Capital*, 6(2), 159–176. <https://doi.org/10.1108/14691930510592771>
- Chizari, M. H., Mehrjardi, R. Z., Sadrabadi, M. M., & Mehrjardi, F. K. (2016). The Impact of Intellectual Capitals of Pharmaceutical Companies Listed in Tehran Stock Exchange on Their Market Performance. *Procedia Economics and Finance*, 36(16), 291–300. [https://doi.org/10.1016/S2212-5671\(16\)30040-5](https://doi.org/10.1016/S2212-5671(16)30040-5)
- Cohen, J., Krishnamoorthy, G., & Wright, A. (2004). The Corporate Governance Mosaic and Financial Reporting Quality. *Journal of Accounting Literature*, 87–152.
- Darabi, R., Rad, S. K., & Heidaribali, H. (2012). The Impact of Intellectual capital on Financial Reporting Quality : An Evidence from Tehran Stock Exchange. *International Journal of Business and Commerce*, 1(11), 21–39.
- Dashti, J., Aleemi, A. R., & Tariq, M. (2016). Effects of Intellectual Capital Information Disclosure on Market Capitalization : Evidence from Pakistan. *City University Research Journal*, 6(Januari), 191–203.
- Dechow, P., Ge, W., & Schrand, C. (2010). Understanding Earnings Quality : A Review of The Proxies , Their Determinants and Their Consequences. *Journal of Accounting and Economics*, 50(2–3), 344–401. <https://doi.org/10.1016/j.jacceco.2010.09.001>
- Dechow, P. M., & Dichev, I. D. (2002). The Quality of Accruals and Earnings : The Role of Accrual Estimation Errors. *The Accounting Review*, 35–39.
- Dezoort, F. T., Hermanson, D. R., Archambeault, D., & Reed, S. A. (2002). Audit

- Committee Effectiveness : A Synthesis of the Empirical Audit Committee Literature. *Journal of Accounting Literature*, 21, 38–75.
- Eisenhardt, K. M. (1989). Agency Theory : and Assessment Review. *The Academy of Management Review*, 14(1), 57–74.
- Fama, E. F., & Jensen, M. C. (1983). Separation of Ownership and Control. *Journal of Law & Economics*, XXVI(June), 163–188. <https://doi.org/10.1086/467037>
- Fanani, Z. (2009). Kualitas Pelaporan Keuangan : Berbagai Faktor Penentu dan Konsekuensi Ekonomis. *Jurnal Akuntansi Dan Keuangan*, 6(1).
- FASB, F. Conceptual Framework for Financial Reporting Chapter 1 , The Objective of General Purpose Financial Reporting , and Chapter 3 , Qualitative Characteristics of Useful Financial Information (SFAC no.8) (2010).
- FCGI, F. for C. G. in I. (2003). *Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan Corporate Governance ( Tata Kelola Perusahaan )* (2nd ed.). Jakarta.
- Fitriany, Utama, S., Farahmita, A., & Anggraita, V. (2017). Economic Consequences of IFRS Adoptions Around the ASEAN Countries. *International Journal of Economics and Management*, 11(2 Special Issue), 529–551.
- Francis, J., Lafond, R., Olsson, P. M., & Schipper, K. (2004). Costs of Equity and Earnings Attributes. *The Accounting Review*, 79(4), 967–1010.
- Francis, J., & Schipper, K. (1999). Have Financial Statements Lost Their Relevance? *Journal of Accounting Profession*, 37(2), 319–352. <https://doi.org/10.2469/dig.v30.n3.703>
- Frost, C. A., & Pownall, G. (2016). Accounting Disclosure Practices in the United States and the United Kingdom. *Journal of Accounting Research*, 32(1), 75–102.
- Gan, K., Saleh, Z., & Abessi, M. (2008). Corporate Governance, Ownership Structures and Intellectual Capital Disclosures : Malaysian Evidence, 1–33.
- Gan, K., Saleh, Z., Abessi, M., & Huang, C. C. (2013). Intellectual capital Disclosure in The Context of Corporate Governance. *International Journal Learning and Intellectual Capital*, 10(1).

- Gebrayel, E., Jarrar, H., Salloum, C., & Lefebvre, Q. (2018). Effective Association between Audit Committees and The Internal Audit Function and Its Impact on Financial Reporting Quality : Empirical Evidence from Omani Listed Firms. *International Journal of Auditing*, (January), 1–17. <https://doi.org/10.1111/ijau.12113>
- Ghosh, A., Marra, A., & Moon, D. (2010). Corporate Boards , Audit Committees , and Earnings Management : Pre- and Post-SOX Evidence. *Journal of Business Finance & Accounting*, 37(9 & 10), 1145–1176. <https://doi.org/10.1111/j.1468-5957.2010.02218.x>
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2019). *Mediasi dan Moderasi dalam Analisis Statistik Menggunakan Program IBM SPSS 25, Process Versi 3.1 & WarpPLS 6.0*. Semarang: PenerbitYoga Pratama.
- Ghozali, I., & Chariri, A. (2014). *Teori Akuntansi*. Semarang: Badan Penerbit Universitas Diponegoro.
- Green, S. (2005). *Sarbanes-Oxley and The Board of Directors Techniques and Best Practices for Corporate Governance*. New Jersey: John Wiley & Sons, Inc.
- Grossman, S. J., & Hart, O. D. (1983). An Analysis of the Principal-Agent Problem. *Econometrica*, 51(1), 7–45.
- Guthrie, J., & Petty, R. (2000). Intellectual Capital : Australian Annual Reporting Practices. *Journal of Intel Lectual Capital*, 1(3), 241–251.
- Guthrie, J., Petty, R., Ferrier, F., & Wells, R. (1999). There is No Accounting for Intellectual Capital in Australia : A review of Annual Reporting Practices and The Internal Measurement of Intangibles. In *OECD Symposium on Measuring and Reporting of Intellectual Capital* (Vol. 9030).
- Guthrie, J., Petty, R., & Ricceri, F. (2006). The Voluntary Reporting of Intellectual Capital Comparing Evidence from Hong Kong and Australia. *Journal of Intellectual Capital*, 7 no.2(Ic), 254–271. <https://doi.org/10.1108/14691930610661890>
- Haji, A. A. (2015). The Role of Audit Committee Attributes in Intellectual Capital Disclosures Evidence from Malaysia. *Managerial Auditing Journal*, 30(8/9), 756–784. <https://doi.org/10.1108/MAJ-07-2015-1221>

- Hamdan, A. (2018). Intellectual Capital and Firm Performance Differentiating between Accounting-Based and Market-Based Performance. *International Journal of Islamic and Middle Eastern Finance and Management*, 11(1), 139–151. <https://doi.org/10.1108/IMEFM-02-2017-0053>
- Hamdan, A. (2020). The Role of The Audit Committee in Improving Earnings Quality: The Case of Industrial Companies in GCC. *Journal of International Studies*, 13(2), 127–138. <https://doi.org/10.14254/2071-8330.2020/13-2/9>
- Hamdan, A. M. M., Mushtaha, S. M. S., & Al-Sartawi, A. A. M. (2013). The Audit Committee Characteristics and Earnings Quality: Evidence from Jordan. *Australasian Accounting, Business and Finance Journal*, 7(4), 51–80. <https://doi.org/10.14453/aabfj.v7i4.5>
- Handayani, U. T., Siregar, S. V., & Tresnaningsih, E. (2016). Kualitas Pelaporan Keuangan, Mekanisme Governance, dan Efisiensi Investasi. *Jurnal Akuntansi Multiparadigma*, 7(2), 270–287.
- Harris, M., & Raviv, A. (1979). Optimal Incentive Contracts with Imperfect Information. *Journal of Economic Theory*, 259(20), 231–259. [file:///D:/+++SEKOLAH---SEKOLAH---SEKOLAH/a.](https://doi.org/10.1016/0147-7707(79)90018-0)
- Healy, P. M., & Palepu, K. G. (2001). Information Asymmetry, Corporate Disclosure, and The Capital Markets: A Review of The Empirical Disclosure Literature. *Journal of Accounting and Economics*, 31(1–3), 405–440. [https://doi.org/10.1016/S0165-4101\(01\)00018-0](https://doi.org/10.1016/S0165-4101(01)00018-0)
- Hellström, K. (2006). The Value Relevance of Financial Accounting Information in a Transition Economy: The Case of the Czech Republic. *European Accounting Review*, 15(3), 325–349. <https://doi.org/10.1080/09638180600916242>
- Hendricksen, E. S. (2002). *Teori Akunting (Diterjemahkan oleh Herman Wibowo)* (Buku Satu.). Jakarta: Interaksara.
- Herath, S. K., & Albarqi, N. (2017). Financial Reporting Quality: A Literature Review. *International Journal of Business Management and Commerce*, 2(2), 0–14. Retrieved from <http://www.ijbmcnet.com/images/Vol2No2/1.pdf>
- Hölmstrom, B. (1979). Moral Hazard and Observability. *The Bell Journal of Economics*, 10(1), 74–91.

- IAI, I. A. I. (2015). *Modul Chartered Accountant Etika Profesi dan Tata Kelola Korporat*. (I. A. Indonesia, Ed.). Jakarta.
- IAI, I. A. I. (2017). *Standar Akuntansi Keuangan*. Jakarta: Salemba Empat.
- ICAEW, I. (2005). Agency theory and The Role of Audit. In *Audit Quality*. The Institute of Chartered Accountants.
- Janrosl, V. S. E. (2018). Analisis Pengaruh Leverage, Ukuran Perusahaan Dan Profitabilitas Terhadap Ketepatan Waktu Pelaporan Keuangan Pada Perusahaan Perbankan. *Jurnal Benefita*, 3(2), 196.  
<https://doi.org/10.22216/jbe.v3i2.3464>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm : Managerial Behavior, Agency Cost and Ownership Structure. *Journal of Financial Economics*, 3, 305–360.
- Kalbers, L. P., & Fogarty, T. J. (1998). Organizational and Economic Explanations of Audit Committee Oversight. *Journal of Managerial Issues*, 10(2), 129–150.
- Kamath, B. (2017). Determinants of Intellectual Capital Disclosure : Evidence from India. *Journal of Financial Reporting and Accounting*, 15(3), 367–391.<https://doi.org/10.1108/JFRA-01-2016-0003>
- Kardan, B., Salehi, M., & Abdollahi, R. (2016). The Relationship Between The Outside Financing and The Quality of Financial Reporting : Evidence from Iran. *JOURNAL OF ASIA BUSINESS STUDIES*, 10(1), 20–40.  
<https://doi.org/10.1108/JABS-04-2014-0027>
- Katmon, N., & Al Farooque, O. (2017). Exploring the Impact of Internal Corporate Governance on the Relation Between Disclosure Quality and Earnings Management in the UK Listed Companies. *Journal of Business Ethics*, 142(2), 345–367. <https://doi.org/10.1007/s10551-015-2752-8>
- Keenan, J., & Aggestam, M. (2001). Corporate Governance and Intellectual Capital : Some Conceptualisations. *Corporate Governance: An International Review*, 9(4), 259–275.
- Khajavi, S., Arani, M.-H. G., & Nafchi, H. F. (2016). Intellectual Capital and Earnings Quality : a Comprehensive Investigation. *International Journal Learning and Intellectual Capital*, 13(4), 316–337.



- Khikmawati, I., & Agustina, L. (2015). Analisis Rasio Keuangan Terhadap Pelaporan Keuangan Melalui Internet Pada Website Perusahaan. *Accounting Analysis Journal*, 4(1), 1–8. <https://doi.org/10.15294/aaj.v4i1.7816>
- Kibiya, M. U., Che-ahmad, A., & Amran, N. A. (2016). Audit Committee Independence , Financial Expertise , Share Ownership and Financial Reporting Quality : Further Evidence from Nigeria. *International Journal of Economics and Financial Issues*, 6(S7), 125–131.
- Kim, M., & Kross, W. (2005). The Ability of Earnings to Predict Future Operating Cash Flows Has Been Increasing — Not Decreasing. *Journal of Accounting Research*, 43(5), 753–780. <https://doi.org/10.1111/j.1475-679X.2005.00189.x>
- Kittiakrastein, Pichamon Srijunpetch, S. (2013). The Accounting Quality of The Countries in ASEAN after The Declaration of AEC Establishment. *Journal of Accounting Profession*, 80–90.
- Klai, N., & Omri, A. (2011). Corporate Governance and Financial Reporting Quality : The Case of Tunisian Firms. *International Business Research*, 4(1), 158–167.
- Krishnan, J., Wen, Y., & Zhao, W. (2011). Legal Expertise on Corporate Audit Committees and Financial Reporting Quality. *The Accounting Review*, 86(6), 2099–2130. <https://doi.org/10.2308/accr-10135>
- Kusnadi, Y., Leoang, K. S., Suwardy, T., & Wang, J. (2016). Audit Committees and Financial Reporting Quality in Singapore. *Journal of Business Economics*, (April), 197–214.
- Kythreotis, A. (2014). Measurement of Financial Reporting Quality Based on IFRS Conceptual Framework's Fundamental Qualitative Characteristics. *European Journal of Accounting, Finance & Business*, 2(October), 4–29.
- Lev, B. (2003). Remarks on the Measurement , Valuation , and Reporting of Intangible Assets. *Federal Reserve Bank of New York*, 9(3), 17–22.
- Li, J., Mangena, M., & Pike, R. (2012). The Effect of Audit Committee Characteristics on Intellectual Capital Disclosure. *The British Accounting Review*, 44(2), 98–110. <https://doi.org/10.1016/j.bar.2012.03.003>
- Li, J., Pike, R., & Haniffa, R. (2008). Intellectual Capital and Corporate Governance Structure in UK Firms. *Accounting and Business Research*, 38(2), 137–159. <https://doi.org/10.1080/00014788.2008.9663326>

- Li, J., Richard, P., & Haniffa, R. (2007). Working Paper Series Intellectual Capital Disclosure in Knowledge Rich Firms : The Impact of Market and Corporate Governance Factors, (7).
- Li, Q., & Wang, T. (2010). Financial Reporting Quality and Corporate Investment Efficiency : Chinese Experience. *Nankai Business Review International*, 1(2),197–213. <https://doi.org/10.1108/20408741011052591>
- Liang, C.-J., Huang, T.-T., & Lin, W. (2011). Does Ownership Structure Affect Firm Value ? Intellectual Capital Across Industries Perspective. *Journal of Intel Lectual Capital*, 12(4), 552–570.<https://doi.org/10.1108/14691931111181724>
- Limijaya, A. (2017). IFRS Application in Southeast Asian Countries : Where Does Indonesia Stand ? In *Proceeding of The 12th Asia-Pacific Conference on Global Business, Economics, Finance and Social Sciences (AP17Indonesia Conference)* (pp. 1–15). Jakarta.
- Lipunga, A. M. (2015). Intellectual Capital Performance of the Commercial Banking Sector of Malawi. *International Journal of Business and Management*, 10(1), 210–222. <https://doi.org/10.5539/ijbm.v10n1p210>
- Lukviarman, N. (2016). *Corporate Governance Menuju Penguatan Konseptual dan Implementasi di Indonesia*. (R. N. Hamidawati, Ed.). PT. Era Adicitra Intermedia.
- Maaloul, A., & Zéghal, D. (2015). Financial statement informativeness and intellectual capital disclosure An empirical analysis. *Journal of Financial Reporting and Accounting*, 13(1), 66–90. <https://doi.org/10.1108/JFRA-4-2014-0023>
- Mahmudi, B., & Nurhayati, E. (2014). The Influence of Board Governance Characteristics on Intellectual Capital Performance (Empirical Study on Listed Banks in BEI 2008 – 2012). *Review of Integrative Business & Economics Research*, 4(1), 253–261.
- Maingot, M., & Zeghal, D. (2008). An Analysis of Corporate Governance Information Disclosure by Canadian Banks. *Corporate Ownership & Control*,5(2), 225–236.
- Martínez-Ferrero, J. (2014). Consequences of Financial Reporting Quality on Corporate Performance . Evidence at The International Level. *Estudios de Economía*, 41(1).

- Miller, P. B. W. (2002). *Quality Financial Reporting*. McGraw-Hill Professional.
- Miller, P. B. W., & Bahnson, P. R. (1999). *Quality Financial Reporting: Why You Need It and How to Implement It*. *The Journal of Corporate Accounting and Finance*, (Autumn), 83–101.
- Mojtahedi, P. (2013). The Impact of Intellectual Capital on Earning Quality: Evidence from Malaysian Firms. *Australian Journal of Basic and Applied Sciences*, 7(2), 535–540.
- Muttakin, M. B., Khan, A., & Belal, A. R. (2015). Intellectual Capital Disclosures and Corporate Governance: An Empirical Examination. *Advances in Accounting*, 31(2), 219–227. <https://doi.org/10.1016/j.adiac.2015.09.002>
- Naimah, Z., & Mukti, N. A. (2019). The Influence of Audit Committee's and Company's Characteristic on Intellectual Capital Disclosure. *Asian Journal of Accounting Research*, 4(2), 170–180. <https://doi.org/10.1108/AJAR-05-2019-0036>
- Nelson, S. P., & Devi, S. (2013). Audit Committee Experts and Earnings Quality. *Corporate Governance: The International Journal of Business in Society*, 13(4), 335–351. <https://doi.org/10.108/CG-02-2011-0009>
- Nimtrakoon, S. (2015). The Relationship Between Intellectual Capital, Firms' Market Value and Financial Performance Empirical Evidence from The ASEAN. *Journal of Intellectual Capital*, 16(3), 587–618. <https://doi.org/10.1108/JIC-09-2014-0104>
- Nkundabanyanga, S. K., Ntayi, J. M., Ahiauzu, A., & Sejjaaka, S. K. (2014). Intellectual Capital in Ugandan Service Firms as Mediator of Board Governance and Firm Performance. *African Journal of Economic and Management Studies*, 5(3), 300–340. <https://doi.org/10.1108/AJEMS-06-2012-0041>
- Nyabuti, A. K. (2016). *The Effect of Voluntary Disclosures on The Quality of Financial Reporting for Companies Listed at The Nairobi Securities Exchange*. School of Business, University of Nairobi.
- OJK, O. J. K. (2015). *Penerapan Pedoman Tata Kelola Perusahaan Terbuka*. Oluwagbemiga, O. E. (2014). The Use OF Voluntary Disclosure in Determining

- The Quality of Financial Statements: Evidence from The Nigeria Listed Companies. *Serbian Journal of Management*, 9(2), 263–280. <https://doi.org/10.5937/sjm9-5784>
- Pulic, A. (1998). Measuring the Performance of Intellectual Potential in Knowledge Economy. In *The 2nd McMaster World Congress on Measuring and Managing Intellectual Capital by the Austrian Team for Intellectual Potential* (pp. 1–20). Puspitaningtyas, Z. (2012). Relevansi Nilai Informasi Akuntansi dan Manfaatnya bagi Investor. *Ekuitas: Jurnal Ekonomi Dan Keuangan*, 16(2), 164–183. <https://doi.org/10.24034/j25485024.y2012.v16.i2.2321>
- Raghunandan, K., & Rama, D. V. (2007). Determinants of Audit Committee Diligence. *Accounting Horizons*, 21(3), 265–279.
- Rainsbury, E. A., Bradbury, M., & Cahan, S. F. (2009). The Impact of Audit Committee Quality on Financial Reporting Quality and Audit Fees. *Journal of Contemporary Accounting & Economics*, 5(1), 20–33. <https://doi.org/10.1016/j.jcae.2009.03.002>
- Rezaee, Z. (2007). *Corporate Governance Post-SOX Regulations, Requirements, and Integrated Processes*. John Wiley & Sons.
- Ross, S. A. (1977). Determination of Financial Structure: the Incentive-Signalling Approach. *The Bell Journal of Economics*, 8(1), 23–40. <https://doi.org/10.2307/3003485>
- Sabeni, A. (2005). *Good Corporate Governance pada Perusahaan di Indonesia (Tinjauan Perspektif Teori Keagenan)*. Universitas Diponegoro.
- Salehi, M., & Shirazi, M. (2016). Audit Committee Impact on The Quality of Financial Reporting and Disclosure Evidence from The Tehran Stock Exchange. *Managerial Research Review*, 39(12), 1639–1662. <https://doi.org/10.1108/MRR-09-2015-0198>
- Samaha, K., Khlif, H., & Hussainey, K. (2015). The Impact of Board and Audit Committee Characteristics on Voluntary Disclosure: A Meta-Analysis. *Journal of International Accounting, Auditing and Taxation*, 24, 13–28. <https://doi.org/10.1016/j.intaccaudtax.2014.11.001>
- Sarea, A. M., & Alansari, S. H. (2016). The Relationship Between Intellectual Capital and Earnings Quality: Evidence from Listed Firms in Bahrain Bourse. *International Journal of Learning and Intellectual Capital*, (May

2018). <https://doi.org/10.1504/IJLIC.2016.079350>

- Saudagaran, S. M., & Biddle, G. C. (1992). Financial Disclosure Levels and Foreign Stock Exchange Listing Decisions. *Journal of International Financial Management & Accounting*, 4(2), 106–148. <https://doi.org/10.1111/j.1467-646X.1992.tb00025.x>
- Schneider, A., & Samkin, G. (2008). Intellectual Capital Reporting by The New Zealand Local Government Sector. *Journal of Intellectual Capital*, 9(3), 456–486. <https://doi.org/10.1108/14691930810892036>
- Shamsuddin, A., Mun, C. Y., Danial, N. A. B. A., Yusn, N. S. B., Adham, N. B. M., & Din, N. A. B. M. (2017). The Influence of Intellectual Capital Towards Corporate Governance Practices in Top 100 ASEAN Companies. *International Journal of Business, Economics and Law*, 13(1 (August)), 55–64.
- Shehada, M. M. (2018). *The Relationship Between Intellectual Capital Efficiency and Earnings Quality: An Applied Study*. Al Azhar University - Gaza.
- Shehata, N. F. (2014). Theories and Determinants of Voluntary Disclosure. *Accounting and Finance Research*, 3(1), 18–26. <https://doi.org/10.5430/afr.v3n1p18>
- Starovic, D., & Marr, B. (2004). *Understanding corporate value: managing and reporting intellectual capital*. (S. Vaux, Ed.). The Chartered Institute of Management Accountants (CIMA) represents.
- Stewart, T. A. (1997). *Intellectual Capital: The New Wealth of Organizations* (illustrate). Michigan: Doubleday / Currency.
- Tang, Q., Chen, H., & Lin, Z. (2016). How to Measure Country-Level Financial Reporting Quality? *Journal of Financial Reporting and Accounting*, 14(2), 230–265. <https://doi.org/10.1108/JFRA-09-2014-0073>
- Tricker, B. (2009). *Corporate Governance: Principles, Policies, and Practices*. Oxford University Press.
- Turnbull, S. (1997). *Corporate Governance: Its Scope, Concerns and Theories*. *Scholarly Research and Theory Papers*.
- Ulum, I. (2015). Peran Pengungkapan Modal Intelektual dan Profitabilitas dalam Hubungan antara Kinerja Modal Intelektual dan Kapitalisasi Pasar. In

*Simposium Nasional Akuntansi 17 Mataram, Lombok (Vol. XVIII). Mataram, Indonesia.*

- Ulum, I., Ghozali, I., & Purwanto, A. (2014). Intellectual Capital Performance of Indonesian Banking Sector : A Modified VAIC ( M-VAIC ) Perspective. *Asian Journal of Finance & Accounting*, 6(2), 103+21 hal. <https://doi.org/10.5296/ajfa.v6i2.5246>
- Venugopal, D., & M V, S. (2015). Impact of Intellectual Capital on Corporate Performance. In *Managing IC and Innovation for Sustanable Conference - Bari Italy* (pp. 675–687). Bari - Italy.
- Vergauwen, P., Bollen, L., & Oirbans, E. (2007). Intellectual Capital Disclosure and Intangible Value Drivers : An Empirical Study. *Management Decision*, 45(7), 1163–1180. <https://doi.org/10.1108/00251740710773961>
- Wato, T. (2016). Pengaruh Modal Intelektual terhadap Manajemen Laba Riil dan Future Stock Returns. *Media Riset Akuntansi, Auditing & Informasi*, 16(2), 25–44.
- Williams, S. M. (2001). Is Intellectual Capital Performance and Disclosure Practise Related ? *Journal of Intellectual Capital*, 2(3), 192–203.
- Woodcock, J., & Whiting, R. H. (2009). Intellectual Capital Disclosures by Australian Companies. In *The AFAANZ Conference* (pp. 1–31). Adelaide, Australia: the AFAANZ Conference.
- Xu, J., & Liu, F. (2020). The Impact of Intellectual Capital on Firm Performance : a Modified and Extended VAIC Model. *Journal of Competitiveness*, 12(1), 161–176.
- Yadiati, W., & Mubarak, A. (2017). *Kualitas Pelaporan Keuangan Kajian Teoritis dan Empiris* (1st ed.). Jakarta: PT. Balebat Dediksi Prima.
- Yew, O. F. (2013). *Audit Committee Characteristics and Earnings Management : A Malaysian Context*.
- Yi, A. K. J., & Jusoh, S. (2016). *A Macro Analysis of Intellectual Property Rights in ASEAN Countries*. <https://doi.org/10.13140/RG.2.1.5001.4322>