

DAFTAR PUSTAKA

- Afrifa, G. A. (2016). Net working capital, cash flow and performance of UK SMEs. *Review of Accounting and Finance*, 15(1), 21644. <https://doi.org/10.1108/RAF-02-2015-0031>
- Aktas, N., Croci, E., & Petmezas, D. (2015). Is working capital management value-enhancing? Evidence from firm performance and investments. *Journal of Corporate Finance*, 30, 986113. <https://doi.org/10.1016/j.jcorpfin.2014.12.008>
- Altaf, N. (2018). Do financial development and law enforceability effect the relationship between net working capital and firm value? Empirical evidence from Asia. *American Journal of Business*, 33(3), 1206132. <https://doi.org/10.1108/ajb-11-2017-0034>
- Anifowose, M., Abdul Rashid, H. M., Annuar, H. A., & Ibrahim, H. (2018). Intellectual capital efficiency and corporate book value: evidence from Nigerian economy. *Journal of Intellectual Capital*, 19(3), 644668. <https://doi.org/10.1108/JIC-09-2016-0091>
- Baños-Caballero, S., García-Teruel, P. J., & Martínez-Solano, P. (2019). Net operating working capital and firm value: A cross-country analysis. *BRQ Business Research Quarterly*. <https://doi.org/10.1016/j.brq.2019.03.003>
- Britto, D. P., Monetti, E., & Rocha Lima, J. da. (2014). Intellectual capital in tangible intensive firms: The case of Brazilian real estate companies. *Journal of Intellectual Capital*, 15(2), 3336348. <https://doi.org/10.1108/JIC-10-2013-0108>
- Campos, S., Dias, J. G., Teixeira, M. S., & Correia, R. J. (2020). The link between intellectual capital and business performance: a mediation chain approach. *Journal of Intellectual Capital*. <https://doi.org/10.1108/JIC-12-2019-0302>
- Chowdhury, L. A. M., Rana, T., Akter, M., & Hoque, M. (2018). Impact of intellectual capital on financial performance: evidence from the Bangladeshi textile sector. *Journal of Accounting and Organizational Change*, 14(4), 4296454. <https://doi.org/10.1108/JAOC-11-2017-0109>
- Costa, R. (2012). Assessing Intellectual Capital efficiency and productivity: An application to the Italian yacht manufacturing sector. *Expert Systems with Applications*, 39(8), 725567261. <https://doi.org/10.1016/j.eswa.2012.01.099>
- Fattah Al-Slehat, Z. A., & Al-Sharif, B. M. (2019). Net Working Capital and the Profitability: Empirical Evidence form Amman Stock Exchange. *International Business Research*, 12(4), 12. <https://doi.org/10.5539/ibr.v12n4p12>
- Firer, S., & Mitchell Williams, S. (2003). Intellectual capital and traditional measures of corporate performance. *Journal of Intellectual Capital*, 4(3), 3486360. <https://doi.org/10.1108/14691930310487806>
- Hamdan, A. (2018). Intellectual capital and firm performance: Differentiating between accounting-based and market-based performance. In *International Journal of Islamic and Middle Eastern Finance and Management* (Vol. 11, Issue 1, pp. 1396-151). <https://doi.org/10.1108/IMEFM-02-2017-0053>
- Huang, C. F., & Hsueh, S. L. (2007). A study on the relationship between intellectual capital and business performance in the engineering consulting industry: A path analysis. *Journal of Civil Engineering and Management*, 13(4), 2656271. <https://doi.org/10.1080/13923730.2007.9636446>

- Kaplan, R. S., & Norton, D. P. (2004). The strategy map: guide to aligning intangible assets. *Strategy & Leadership*, 32(5), 10617. <https://doi.org/10.1108/10878570410699825>
- Morshed, A. (2020). Role of working capital management in profitability considering the connection between accounting and finance. *Asian Journal of Accounting Research*, 5(2), 2576267. <https://doi.org/10.1108/ajar-04-2020-0023>
- 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), 587618. <https://doi.org/10.1108/JIC-09-2014-0104>
- Nuryaman. (2015). The Influence of Intellectual Capital on The Firm's Value with The Financial Performance as Intervening Variable. *Procedia - Social and Behavioral Sciences*, 211(September), 2926298. <https://doi.org/10.1016/j.sbspro.2015.11.037>
- Ramírez, Y., Dieguez-Soto, J., & Manzaneque, M. (2021). How does intellectual capital efficiency affect firm performance? The moderating role of family management. *International Journal of Productivity and Performance Management*, 70(2), 2976324. <https://doi.org/10.1108/IJPPM-03-2019-0119>
- Smriti, N., & Das, N. (2018). The impact of intellectual capital on firm performance: a study of Indian firms listed in COSPI. *Journal of Intellectual Capital*, 19(5), 9356964. <https://doi.org/10.1108/JIC-11-2017-0156>
- Soetanto, T., & Liem, P. F. (2019). Intellectual capital in Indonesia: dynamic panel approach. *Journal of Asia Business Studies*, 13(2), 2406262. <https://doi.org/10.1108/JABS-02-2018-0059>
- Uslu, H., & Adiyaman, U. (2020). *Peran modal intelektual dalam fi perkembangan keuangan : bukti dari sektor perbankan Turki*.
- Wasiuzzaman, S. (2015). Working capital and firm value in an emerging market. *International Journal of Managerial Finance*, 11(1), 60679. <https://doi.org/10.1108/IJMF-01-2013-0016>
- Weqar, F., Sofi, Z. A., & Haque, S. M. I. (2020). Nexus between intellectual capital and business performance: evidence from India. *Asian Journal of Accounting Research*, ahead-of-p(ahead-of-print). <https://doi.org/10.1108/ajar-07-2020-0064>
- Xu, J., & Li, J. (2020). The interrelationship between intellectual capital and firm performance: evidence from China's manufacturing sector. *Journal of Intellectual Capital*. <https://doi.org/10.1108/JIC-08-2019-0189>