

DAFTAR PUSTAKA

- Anatan, L. 2004. “*Modal Intelektual dan Kinerja Perusahaan. Sebuah Review Aplikasi Manajemen Modal Intelektual dalam Era Baru Manufaktur*”. Telaah Bisnis. Vol. 5, No. 2, hlm. 143-154
- Astuti, P.D. dan A. Sabeni. 2005. “*Hubungan Intellectual Capital dan Business Performance dengan Diamond Spesification: Sebuah Perspektif Akuntansi*”. SNA VIII, hlm. 694-707.
- Barney, J. 1991. “Firm resources and sustained competitive advantage”. *Journal of Management*, Vol. 17, No. 1, p. 99-120.
- Baron, R. M. dan D.A. Kenny. 1986. “The moderator-mediator variable distinction in social psychological research: Conceptual, strategic, and statistical considerations”. *Journal of Personality and Social Psychology*, Vol. 51, p. 1173-1182.
- Bontis, N., William, C.C.K., dan S. Richardson. 2000. “Intellectual Capital and Business Performance in Malaysian Industries”. *Journal of Intellectual Capital*. Vol. 1, No. 1, p. 85-100.
- Brinker, B. 2000. “*Intellectual Capital: Tomorrows Asset, Today’s Challenge*”, <http://www.cpavision.org/vision/wpaper05b.cfm>. Diakses 10 September 2012.
- Bursa Efek Indonesia. 2011. “Indonesian Capital Market Directory”. *Institute for Economy and Financial Research*.
- Chang, S.C. dan M.S. Lee. 2008. “The linkage between knowledge accumulation capability and organizational innovation”. *Journal of Knowledge Management*, Vol. 12 No. 1, p. 3-20.
- Chen, M.C., Cheng, S.J., dan Y. Whang. 2005. “An empericial investigation of The Relationship Between Intellectual Capital and Firm’s Market Value and Financial Performance”. *Journal of Intellectual Capital*. Vol. 6, No. 2, p. 159-176.
- Dewi, C.P. 2011. “Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Perusahaan Manufaktur”. *Skripsi Tidak Dipublikasikan*, Fakultas Ekonomika dan Bisnis Jurusan Akuntansi. Universitas Diponegoro.

- Edvinsson, L. dan M.S. Malone. 1997. "Intellectual Capital: Realizing Your Company's True Value by Finding Its Hidden Brainpower". *Harper Business*. New York, NY.
- Fakhrudin, H. M. 2008. "*Istilah Pasar Modal A-Z*". Jakarta: PT. Gramedia.
- Firer, S. dan S. Mitchell Williams, M. 2003. "Intellectual capital and traditional measures of corporate performance". *Journal of Intellectual Capital* Vol. 4 No. 3.
- Gani, L. dan J. Jermias. 2006. "Investigating the Effect of Board Independence on Performance across Different Strategies". *The International Journal of Accounting*, Vol. 41, p. 295-314.
- Ghosh, S. dan M. Amitava. 2009. "Indian Software and Pharmaceutical Sector IC and Financial Performance". *Journal of Intellectual Capital*. Vol. 10, No. 3, p. 369-388.
- Ghozali, I. 2006. "*Analisis Multivariate dengan Program SPSS Cetakan IV*". Semarang: Badan Penerbit Universitas Diponegoro.
- Halim, A. dan M. H. Mahduh. 2005. "*Analisis Laporan Keuangan*". UPP AMP-YKPN. Yogyakarta.
- Hong, P.T., D. Plowman, dan P. Hancock. 2007. "Intellectual Capital and Financial Returns of Companies". *Journal of Intellectual Capital*. Vol. 8, No.1, p. 76-95.
- Imaningati. 2007. *Pengaruh Intellectual Capital pada Nilai Pasar Perusahaan dan Kinerja Perusahaan*. Program Studi Magister Akuntansi Program Pasca Sarjana Universitas Diponegoro.
- International Federation of Accountants (IFAC). 1998. *The Measurement and Management of Intellectual Capital*. Available online at: www.ifac.org
- Jose, E.P. 2008. "*Welcome to the Moderation/Mediation Help Centre, Version 2.0*". School of Psychology, Victoria University of Wellington, Wellington.
- Kamukama, N., A. Ahiauzu, dan J.M. Ntayi. 2011. "Competitive advantage: mediator of intellectual capital and performance". *Journal of Intellectual Capital*, Vol. 12. No. 1, p. 152-164.
- Kanthadaraman P. dan D.T. Wilson. 2001. "The Future of Competition: Value Creating Network". *Industrial Marketing Management*, Vol. 30, p. 379-390.

- Kuryanto, B. 2008. "Pengaruh Modal Intelektual Terhadap Kinerja Perusahaan". *Skripsi Tidak Dipublikasikan*, Fakultas Ekonomi Jurusan Akuntansi, Universitas Diponegoro.
- MacKinnon, D.P. 2008. *"Introduction to Statistical Mediation Analysis"*. Erlbaum, New York, NY.
- Madhani, P.M. 2009. *"Resource Based View (RBV) of Competitive Advantage: An Overview"*. <http://ssrn.com/abstract=1578704>. Diakses 10 Desember 2012.
- Maheran, N. dan N. Muhammad. 2009. "Intellectual Capital Efficiency and Firm's Performance: Study on Malaysian Financial Sectors". *International Journal of Economics and Finance*. Vol. 1, No. 2, p. 206-212.
- Marr, B., G. Schiuma, dan A.D. Neely. 2004. "The Dynamics of value creation: mapping your intellectual capital performance drivers". *Journal of Intellectual Capital*, Vol. 5 No. 2, p. 321-5.
- Moeheriono. 2009. *"Pengukuran Kinerja Berbasis Kompetensi"*. Bogor: Ghalia Indonesia.
- Munawir. 2002. *"Analisa Laporan Keuangan"*. Yogyakarta: Liberty.
- Nazari, J.A. dan I.M. Herremans. 2007. "Extended VAIC model: measuring intellectual capital components". *Journal of Intellectual Capital*, Vol. 8 No. 4, p. 595-609.
- Penrose, E.T. 1959. *"The Theory of the Growth of the Firm"*. Basil Blackwell & Mott Ltd. Great Britain.
- Porter, M.E. 1980. *"Competitive Strategy: Techniques for Analyzing Industries and Competitors"*. The Free Press, New York, NY.
- Porter, M.E. 1985. *"Keunggulan Bersaing: Menciptakan dan Mempertahankan Kinerja Unggul"*. Jakarta: Erlangga.
- Prahalad, C.K. dan G. Hamel. 1990. *"The core competence of the corporation"*. Harvard Business Review, Vol. 68 No. 3, p. 179-91.
- Pulic, A. 1999. *"Basic Information on VAICTM"*. www.vaic-on.net. Diakses July 2012.
- Pulic, A. 2001. *"Value creation efficiency analysis of Croatian Banks. 1996-2000"*. Available at: www.vaic-on.net

- Purbayu dan Ashari. 2005. *Analisis Statistik dengan Microsoft Excel & SPSS*. Yogyakarta: ANDI
- Ramadhan, I.I. 2009. "Pengaruh Intellectual Capital terhadap Kinerja Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) Tahun 2002-2007". *Skripsi Tidak Dipublikasikan*. Universitas Diponegoro Semarang.
- Sawarjuwono, T. dan A. Prihatin Kadir. 2003. "Intellectual Capital: Perlakuan, Pengukuran dan Pelaporan (Sebuah Library Research)". *Jurnal Akuntansi dan Keuangan*, Vol 5, No. 1, h. 31-51.
- Seubert, E., Y. Balaji, dan M. Makhija. 2001. "The Knowledge imperative". *C/O Special Advertising Supplement*, March 15.
- Shapiro, A.C. 1991. "Modern Corporate Finance". *Macmillan Publishing Company*, Maxwell Macmilan International, Editor L New York.
- Spender, J.C. 1996. "Making knowledge the basis of a dynamic theory of the firm", *Strategic Management Journal*, Vol. 17, No. 5, p. 55-62
- Stewart, T.A. 1997. *Intellectual capital: The New Wealth of Organizations, Currency/Doubleday*". New York, NY.
- Stiles, P. dan S. Kulvisaechana. 2004. Human Capital and Performance in Public Sector. *Judge Institute of Management*, University of Cambridge, Cambridge.
- Susanto, A.B. 2007. "Resource-Based Versus Market-Based". Eksekutif No. 333. p. 24-25.
- Tan, H. P., D. Plowman, dan P. Hancock. 2007. "Intellectual Capital and Financial Returns of Companies." *Journal of Intellectual Capital*, Vol 8, No. 1, p. 76-95.
- Tovstiga, G. dan E. Tulugurova. 2009. "Intellectual capital practices: a four-region comparative study". *Journal of Intellectual Capital*, Vol. 10, No. 1, p. 70-80.
- Ulum, I. 2008. "Intellectual Capital Performance Sektor Perbankan di Indonesia". *Jurnal Akuntansi dan Keuangan*, Vol. 10, No. 2, p. 77-84
- Ulum, I. 2009. *Intellectual Capital: "Konsep dan Kajian Empiris"*. Yogyakarta: Graha Ilmu.
- Wang, W. dan C. Changa. 2005. "Intellectual capital and performance in casual models: evidence from the information technology industry in Taiwan". *Journal of Intellectual Capital*, Vol. 6, No. 2, p. 222-236.

Widyaningrum, A. 2004. *Modal Intelektual*. Departemen Akuntansi FEUI Jurnal Akuntansi dan Keuangan Indonesia Vol. 1 p. 16-25.

www.idx.co.id

Zeghal, D. dan A. Maaloul. 2010. "Analyzing Value Added as an Indicator of Intellectual Capital and its Consequences on Company Performance". *Journal of Intellectual Capital*. Vol 11.