

DAFTAR PUSTAKA

- Abdolmohammadi, M.J. 2005. "Intellectual Capital disclosure and market capitalization". *Journal of Intellectual Capital* Vol. 6 No. 3. pp. 397-416
- Abeysekera, I. 2006. "The Project of intellectual capital disclosure: researching the research". *Journal of Intellectual Capital*, Vol. 7 No. 1, pp. 66-71.
- Abeysekera, I. 2008. "Intellectual Capital Disclosure, Civil War, and Realized Earnings in Current Stock Return". American Accounting Association Annual Meeting, Anaheim, California, 3-6 August 2008. <Http://ro.uow.edu.au/commpapers/511>
- An Yi and Howard Davey. 2010. "Intellectual capital disclosure in Chinese (mainland) companies". *Journal of Intellectual Capital* Vol. 11 No. 3, 2010 pp. 326-347.
- Andriessen, D. (2004), "IC valuation and measurement: classifying the state-of-the-art", *Journal of Intellectual Capital*, Vol. 5 No. 3, pp. 230-42.
- Bollen, L., Vergauwen, P. and Schnieders, S. (2005), "Linking intellectual capital and intellectual property to company performance", *Management Decision*, Vol. 43 No. 9, pp. 1161-85.
- Bozzolan, S., Favotto, F. and Ricerri, F. (2003), "Italian annual intellectual capital disclosure", *Journal of Intellectual Capital*, Vol. 4 No. 4, pp. 543-58.
- Bruggen, A., Vergauwem, P. and Dao Mai. 2009. "Determinants of intellectual capital disclosure: evidence from Australia". *Management Decision* Vol. 47 No. 2, 2009 pp. 233-245.
- Budiyanawati Ayu. 2009. "Pengaruh Karakteristik Dewan Komisaris Terhadap Pengungkapan Intellectual Capital". *Skripsi*, Universitas Sebelas Maret
- Bukh, P.N.D., Larsen, H.H. and Mouritsen, J. (2001), "Constructing intellectual capital statements", *Scandinavian Journal of Management*, Vol. 17 No. 1, pp. 87-108
- Bukh, P. N., Nielsen, C., Gormsen, P., and Mouritsen, J. (2005). "Disclosure of Information on Intellectual Capital in Danish IPO Prospectuses", *Accounting, Auditing & Accountability Journal*, 18 (6): 713-732.
- Choong, K.K., 2008, "Intellectual capital: definitions, categorization and reporting models", *Journal of Intellectual Capital*, Vol. 9 No. 4, pp. 609-38.

- David Aboody and Baruch Lev. 2000. "information Asymmetry, R&D, and Insider Gains". *The Journal of finance*, vol. LV.
- Dumay, J. and Tull, J. (2007). Intellectual capital disclosure and price sensitive Australian stock exchange announcements. *Journal of Intellectual Capital*. 8 (2), pp.236-255.
- Freeman, R.E., and Reed. 1983. "Stockholders and stakeholders: a new perspective on corporate governance". *Californian Management Review*. Vol 25. No. 2. pp. 88-106.
- Ghozali, Imam. 2007. *Analisis Multivariate Dengan Program SPSS*. Badan Penerbit Universitas Diponegoro: Semarang.
- Goh, P. and Lim, K. (2004), "Disclosing intellectual capital in company annual reports: evidence from Malaysia", *Journal of Intellectual Capital*, Vol. 5 No. 3, pp. 500-10.
- Guthrie, J. and Petty, R. (2000), "Intellectual capital: Australian annual reporting practices", *Journal of Intellectual Capital*, Vol. 1 No. 3, pp. 241-54.
- Guthrie, J. et al. 2006. "The voluntary reporting of intellectual capital". *Journal of Intellectual Capital* Vol. 7 No. 2. pp. 254-271
- Guthrie, J., Petty, R., Yongvanich, K. and Ricceri, F. 2004. "Using content analysis as a researchmethod to inquire into intellectual capital reporting". *Journal of Intellectual Capital*, Vol. 5 No. 2, pp. 282-93.
- Husnan, S. 1998. Dasar-dasar teori portofolio dan analisis sekuritas, edisi ketiga, UU AMP YKPN, Yogyakarta.
- Istanti, S.L.W. 2009. "Faktor-faktor yang mempengaruhi pengungkapan sukarela modal intelektual". *Tesis*, Universitas Diponegoro.
- Jogiyanto. Teori Portofolio dan Analisis Investasi, Edisi pertama, Yogyakarta : BPFE-UGM, 1998.
- Lambert, R.A. (1998), "Customer satisfaction and future financial performance. Discussion of: Are non-financial measures leading indicators of financial performance? An analysis of customer satisfaction", *Journal of Accounting Research*, Vol. 36, pp. 37-46.
- Mouritsen, J., Larsen, H.T., Bukh, P.N. and Johansen, M.R. (2001), "Reading an intellectual capital statement", *Journal of Intellectual Capital*, Vol. 2 No. 4, pp. 359-83.

- Oliveira, Lídia, Lúcia Lima Rodrigues, dan Russell Craig. 2008. Applying Voluntary Disclosure Theories to Intangibles Reporting: Evidence from the Portuguese Stock Market. www.ssrn.com
- Purnomosidhi, Bambang. 2006. Praktik Pengungkapan Modal Intelektual Pada Perusahaan Publik di BEJ. *Jurnal Riset Akuntansi Indonesia*. Vol. 9 No. 1 Hal 1-20.
- Samsul, Mohamad, 2006, Pasar Modal & Manajemen Portofolio, Penerbit Erlangga, Jakarta
- Sawarjuwono, T. dan Kadir, AP. 2003. "Intellectual Capital: perlakuan, pengukuran, dan pelaporan (sebuah library research)". *Jurnal Akuntansi dan Keuangan*. Vol.5 No.1. pp.35-37
- Sharma, R.S., Hui, P.T.Y. and Tan, M.W. (2007), "Value-added knowledge management for financial performance: the case of an East Asian Conglomerate", *The Journal of Information and Knowledge Management Systems*, Vol. 37 No. 4, pp. 484-501.
- Sir, J., Subroto, B. and Chandrarin, G. (2010). "Intellectual Capital Dan Abnormal Return Saham", *Simposium Nasional Akuntansi XIII Purwokerto 2010*.
- Ulum, I. 2009. Intellectual Capital, Konsep dan Kajian Empiris, Graha Ilmu, Yogyakarta.
- Vergauwen, P.G.M.C. and van Alem, F.J.C. (2005), "Annual report: IC disclosure in The Netherlands, France and Germany", *Journal of Intellectual Capital*, Vol. 6 No. 1, pp. 89-104.
- Wardhani, Mari. 2009. Intellectual Capital : Studi Empiris Pada Perusahaan-Perusahaan yang Terdaftar di Bursa Efek Indonesia. *Skripsi*. Universitas Sebelas Maret
- White G, Alina L dan Greg T. 2007. Drivers of Voluntary Intellectual Capital Disclosure in Listed Biotechnology Companies. *Journal of Intellectual Capital*. Vol. 8 No. 3 pp 517-537
- Williams, S.M. 2001. "Is intellectual capital performance and disclosure practices related?" *Journal of Intellectual Capital*, Vol. 2 No.3, pp 192-203.