

DAFTAR PUSTAKA

- Abbott, J. L., Young, P. dan Susan, P. (2000) “*The Effects of Audit Committee Activity and Independence on Corporate Fraud,*” *Managerial Finance*, 26(11): 55
- Abbott, L. J., Parker, S. dan Peters, G. F. (2004) “*Audit Committee Characteristics And Restatements,*” *Auditing*, 23(1), hal. 69–87. doi: 10.2308/aud.2004.23.1.69.
- Abdul Rahim, N., Mohd Kamal, M. H. dan Mat, R. C. (2011) “*Structural Capital And Its Effect on Organizational Performance: A Case Study of Telekom Malaysia Berhad (TM) Headquarters,*” *2011 IEEE Colloquium on Humanities, Science and Engineering, CHUSER 2011*, (November 2015), hal. 745–749. doi: 10.1109/CHUSER.2011.6163834.
- Abeysekera, I. (2010) “*The Influence of Board Size on Intellectual Capital Disclosure By Kenyan Listed Firms,*” *Journal of Intellectual Capital*, 11(4), hal. 504–518. doi: 10.1108/14691931011085650.
- Abeysekera, I. (2011) “*Reputation Building, Website Disclosure & The Case of Intellectual Capital,*”. Volume 21. United Kingdom: Emerald Group Publishing Limited, Howard House, Wagon Lane, Bingley BD16 IWA,UK.
- Abeysekera, I. (2013) “*A Template For Integrated Reporting*” *Journal of Intellectual Capital*, 14(2), hal. 227–245. doi: 10.1108/14691931311323869.
- Aboody, D. dan Baruch, L. (2000) “*Information Asymmetry, R&D, And Insider Gain,*” *Journal of Finance*, 55(6), hal. 2747–2766. doi: 10.1111/0022-1082.00305.
- Adams, S. dan Simnett, R. (2011) “*Integrated Reporting: An Opportunity for Australia’s Not-for-Profit Sector,*” *Australian Accounting Review*, 21(3), hal. 292–301. doi: 10.1111/j.1835-2561.2011.00143.x.
- Akhmad, Syakhroza. (2003) “*Best Practices Corporate Governance dalam Konteks Lokal Perbankan Indonesia,*” *Majalah Usahawan*, No. 06 Th. XXII.
- Allegrini, M. dan Greco, G. (2011) “*Corporate Boards, Audit Committees and Voluntary Disclosure: Evidence From Italian Listed Companies,*” *Journal of Management and Governance*, 17(1), hal. 187–216. doi: 10.1007/s10997-011-9168-3.
- Alzeban, A. dan Sawan, N. (2015) “*The Impact of Audit Committee Characteristics on The Implementation of Internal Audit Recommendations,*” *Journal of International Accounting, Auditing and Taxation*. Elsevier Inc., 24, hal. 61–71.

- doi: 10.1016/j.intaccaudtax.2015.02.005.
- Barnes, E. dan Walker, M. (2006) “*The Seasoned-Equity Issues of UK Firms: Market Reaction and Issuance Method Choice*,” *Journal of Business Finance and Accounting*, 33(1–2), hal. 45–78. doi: 10.1111/j.1468-5957.2006.01354.
- Beattie, V. dan Thomson, S. J. (2007) “*Lifting The Lid on The Use of Content Analysis to Investigate Intellectual Capital Disclosures*,” *Accounting Forum*, 31(2), hal. 129–163. doi: 10.1016/j.accfor.2007.02.001.
- Bedard, J. et (2004) “*The Effect of Audit Committee Expertise, Independence, and Activity on Aggressive Earnings Management*,” *Auditing*, 23(2), hal. 13–35. doi: 10.2308/aud.2004.23.2.13.
- Bontis, N., William Chua Chong, K. dan Richardson, S. (2000) “*Intellectual Capital and Business Performance in Malaysian Industries*,” *Journal of Intellectual Capital*, 1(1), hal. 85–100. doi: 10.1108/14691930010324188.
- Bouman, D. dan Muid, D. (2015) “*Pengaruh Karakteristik Komite Audit Terhadap Pengungkapan Intellectual Capital*,” *Jurnal Akuntansi dan Bisnis*, 4(3), hal. 234-244.
- Bozzolan, S., Favotto, F. dan Ricceri, F. (2003) “*Italian Annual Intellectual Capital Disclosure: An Empirical Analysis*,” *Journal of Intellectual Capital*, 4(4), hal. 543–558. doi: 10.1108/14691930310504554.
- BRC (1999) “*Report and Recommendations of The Blue Ribbon Committee on Improving The Effectiveness of Corporate Audit Committees*,” *The Business Lawyer*, 54(3), hal. 1067–1095.
- Brigham, E. F. dan Houston, J. F. (2010) “*Fundamental of FinancialManagement: Dasar-Dasar Manajemen Keuangan*”. Edisi 10. Jakarta: Salemba Empat.
- Brüggen, A., Vergauwen, P. dan Dao, M. (2009) “*Determinants of Intellectual Capital Disclosure: Evidence from Australia*,” *Management Decision*, 47(2), hal. 233–245. doi: 10.1108/00251740910938894.
- Bukh, P. et al. (2005) “*Disclosure of Information on Intellectual Capital in Danish IPO Prospectuses*,” *Accounting, Auditing & Accountability Journal*, 18(6), hal. 713–732. doi: 10.1108/09513570510627685.
- Cabrita, M. do R. dan Landeiro, J. (2005) “*Intellectual Capital and Value Creation: Evidence from the Portuguese Banking Industry*,” *Electronic Journal of Knowledge Management*, 4(1), hal. 11–20.
- Cerbioni, F. dan Parbonetti, A. (2007) “*Exploring The Effects of Corporate Governance on Intellectual Capital Disclosure: An Analysis of European Biotechnology Companies*,” *European Accounting Review*. doi:

- 10.1080/09638180701707011.
- Clarkson M. (1994) "A Risk Based Model of Stakeholder Theory: Toronto. Proceedings of the Second Toronto Conference on Stakeholder Theory, Centre for Corporate Social Performance and Ethics," University of Toronto: Toronto.
- Cooper, D. R. dan Schindler, P. S. (2014) *Business Research Methods, Proceedings of The Annual Reliability and Maintainability Symposium*. New York: McGraw-Hill/Irwin.
- Cormier, D., Magnan, M. dan Van Velthoven, B. (2005) "Environmental Disclosure Quality in Large German Companies: Economic Incentives, Public Pressures or Institutional Conditions?," *European Accounting Review*, 14(1), hal. 3–39. doi: 10.1080/0963818042000339617.
- Cowen, S. S., Ferreri, L. B. dan Parker, L. D. (1987) "The Impact of Corporate Characteristics on Social Responsibility Disclosure: A Typology and Frequency-Based Analysis," *Accounting, Organizations and Society*, 12(2), hal. 111–122. doi: 10.1016/0361-3682(87)90001-8.
- Datta, K. S. dan De, T. (2017) "Role of Relational Capital and Firm Performance: Analysis of A Cluster of Bell-Metal Enterprises in A Rural Region in West Bengal, India," *Journal of Entrepreneurship & Organization Management*, 06(01), hal. 1–6. doi: 10.4172/2169-026x.1000204.
- Deegan, C. (2002) "Introduction: The Legitimising Effect of Social and Environmental Disclosures – A Theoretical Foundation," *Accounting, Auditing & Accountability Journal*, 15(3), hal. 282–311. doi: 10.1108/09513570210435852.
- DeZoort, F. T. et al. (2002) "Audit Committee Effectiveness: A Synthesis of The Empirical Audit Committee Literature," *Journal of Accounting Literature*, 21, hal. 38–75.
- Donaldson, L., & Davis, J. H. (1991) "Stewardship Theory or Agency Theory: CEO Governance and Shareholder Returns," *Australian Journal of Management*, 16(1), 49–64.
- Donaldson, T. & Dunfee, T. W. (1999) *Ties That Bind*. Harvard School of Business Press, Boston, MA.
- Dowling, J. dan Pfeffer, J. (1975) "Organizational Legitimacy: Social Values and Organizational Behavior," *Sociological Perspectives*, 18(1), hal. 122–136. doi: 10.2307/1388226.
- Eccles, R. . et al. (2001) *The Value Reporting Revolution. Moving Beyond the Earnings Game*. New York: John Wiley and Sons.
- Edvinsson, L. (2013) "IC 21: Reflections from 21 Years of IC Practice and

- Theory," Journal of Intellectual Capital,"* 14(1), hal. 163–172. doi: 10.1108/14691931311289075.
- Edvinsson, L. dan Malone, M. S. (1998) "Intellectual Capital: The Proven Way to Establish Your Company's Real Value by Measuring Its Hidden Brainpower," London, United Kingdom: Judy Piatkus.
- Edvinsson, L. dan Sullivan, P. (1996) "Developing A Model for Managing Intellectual Capital," *European Management Journal*, 14(4), hal. 356–364. doi: 10.1016/0263-2373(96)00022-9.
- Eisenhardt, K. M.. (1989) "An Assessment and Review," 14(1), hal. 57–74.
- Eli, A. dan Baruch, L. (1996) "Value-Relevance of Nonfinancial Information: The Wireless Communications Industry," *Journal of Accounting and Economics*, 22(1–3), hal. 3–30. doi: 10.1016/S0165-4101(96)00430-2.
- Ferri, M. G. dan Jones, W. H. (1979) "Determinants of Financial Structure: A New Methodological Approach," *The Journal of Finance*, 34(3), hal. 631–644. doi: 10.1111/j.1540-6261.1979.tb02130.
- Firer, S. dan Mitchell Williams, S. (2003) "Intellectual Capital and Traditional Measures of Corporate Performance," *Journal of Intellectual Capital*, 4(3), hal. 348–360. doi: 10.1108/14691930310487806.
- Forbes (2020) "The World's Most Valuable Brands," Tersedia pada: <https://www.forbes.com/powerful-brands/list/#tab:rank> (Diakses: 6 April 2020).
- Francis, J. dan Schipper, K. (1999) "Have Financial Statements Lost Their Relevance?," *CFA Digest*, 30(3), hal. 8–9. doi: 10.2469/dig.v30.n3.703.
- Gales, L. & Kesner, I. (1994) "An Analysis of Board of Director Size and Composition in Bankrupt Organizations," *Journal of Business Research*, 30(3), hal. 271–282.
- García-Merino, J. D., García-Zambrano, L. dan Rodriguez-Castellanos, A. (2014) "Impact of Relational Capital on Business Value," *Journal of Information and Knowledge Management*, 13 (1), hal. 1–8. doi: 10.1142/S0219649214500026.
- Ghozali, I. (2013) *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23*. 8 ed. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. dan Chariri, A. (2007) *Teori Akuntansi*. 3 ed. Semarang: Badan Penerbit Universitas Diponegoro.
- Graham, L. dan Carmichael, D. R. (2012) *Accountant's Hand Book. Volume One: Financial Accounting and General Topics*. Twelfth. Canada: John Wiley and Sons, Inc.
- Gray, R. (1995) "Social, Environmental and Sustainability Reporting and

- Organisational Value Creation?: Whose Value? Whose Creation?," Accounting, Auditing and Accountability Journal.* doi: 10.1108/09513570610709872.
- Gray, R, Owen, D., & Adams, C. (1996), "Accounting and Accountability. Changes and Challenges in Corporate Social Environmental Reporting," Prentice -Hall Europe Harlow.
- Gujarati, D. N. (2003) *Basic Econometrics*. Fourth Edi. New York: McGraw-Hill.
- Guthrie, J. et al. (2004) "Using Content Analysis as A Research Method to Inquire Into Intellectual Capital Reporting," *Journal of Intellectual Capital*, 5(2), hal. 282–293. doi: 10.1108/14691930410533704.
- Guthrie, J., Petty, R. dan Ricceri, F. (2006) "The Voluntary Reporting of Intellectual Capital: Comparing Evidence from Hong Kong and Australia," *Journal of Intellectual Capital*, 7(2), hal. 254–271. doi: 10.1108/14691930610661890.
- Hair, J. et al. (2010) *Multivariate Data Analysis*. Sevent Edi. United States of America: Pearson Education limited.
- Haji, A. A. (2015) "The Role of Audit Committee Attributes in Intellectual Capital Disclosures: Evidence from Malaysia," *Managerial Auditing Journal*, 30(8–9), hal. 756–784. doi: 10.1108/MAJ-07-2015-1221.
- Haji, A. A. dan Mubaraq, S. (2012) "The Trends of Intellectual Capital Disclosures: Evidence from The Nigerian Banking Sector," *Journal of Human Resource Costing & Accounting*, 16(3), hal. 184–209. doi: 10.1108/14013381211286360.
- Haniffa, R. M. dan Cooke, T. E. (2002) "Culture, Corporate Governance and Disclosure in Malaysian Corporations," *Abacus*, 38(3), hal. 317–349. doi: 10.1111/1467-6281.00112.
- Haniffa, R. M. dan Cooke, T. E. (2005) "The Impact of Culture and Governance on Corporate Social Reporting," *Journal of Accounting and Public Policy*, 24(5), hal. 391–430. doi: 10.1016/j.jaccpubpol.2005.06.001.
- Hartono, J. (2008) *Teori Portofolio dan Analisis Investasi*. 9 ed. Yogyakarta: BPFE UGM Yogyakarta.
- Healy, P. M. dan 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), hal. 405–440. doi: 10.1016/S0165-4101(01)00018-0.
- Hendriksen, E. . (2002) *Teori Akuntansi*. Jilid 1 ,. Jakarta: Erlangga.
- Hindun, D. (2018) "Pengaruh Karakteristik Komite Audit dan Konsentrasi Kpemilikan Terhadap Pengungkapan Intellectual Capital," hal. 1–18.

- doi: 10.16194/j.cnki.31-1059/g4.2011.07.016.
- Ho, S. S. M. dan Shun Wong, K. (2001) "A Study of The Relationship Between Corporate Governance Structures and The Extent of Voluntary Disclosure," *Journal of International Accounting, Auditing and Taxation*, 10(2), hal. 139–156. doi: 10.1016/S1061-9518(01)00041-6.
- Holland, J. (2003) "Intellectual Capital and The Capital Market – Organisation and Competence," *Accounting, Auditing & Accountability Journal*, 16(1), hal. 39–48. doi: 10.1108/09513570310464264.
- Hudson, W. J. (1993) *Intellectual Capital: How to Build It, Enhance It, Use It.* New York: John Wiley and Sons, Inc.
- IDX (2019) "IDX Factbook 2019," [www.IDX.co.id](http://www.idx.co.id/media/7717/fb2019-halaman.pdf). Tersedia pada: [https://www.idx.co.id/media/7717/fb2019-halaman.pdf](http://www.idx.co.id/media/7717/fb2019-halaman.pdf).
- IFAC, I. F. of A. (1998) "The Measurement and Management of Intellectual Capital." Tersedia pada: www.ifac.org.
- IIRC (2013) "Effects of Dilazep on Isolated Smooth Muscle," *Folia Pharmacologica Japonica*, 71(8), hal. 757–768. doi: 10.1254/fpj.71.757.
- Jensen, M. C. dan Meckling, W. H. (1976) "Theory of The Firm: Managerial," *Journal of Financial Economics*, 3, hal. 305–360. doi: [http://dx.doi.org/10.1016/0304-405X\(76\)90026-X](http://dx.doi.org/10.1016/0304-405X(76)90026-X).
- Kamath, G. B. (2008) "Intellectual Capital and Corporate Performance in Indian Pharmaceutical Industry," *Journal of Intellectual Capital*, 9(4), hal. 684–704. doi: 10.1108/14691930810913221.
- Karamanou, I. dan Vafeas, N. (2005) "The Association Between Corporate Boards, Audit Committees, and Management Earnings Forecasts: An Empirical Analysis," *Journal of Accounting Research*, 43(3), hal. 453–486. doi: 10.1111/j.1475-679X.2005.00177.x.
- Keenan, J. dan Aggestam, M. (2001) "Corporate Governance and Intellectual Capital: Some Conceptualisations," *Corporate Governance*, 9(4), hal. 259–275. doi: 10.1111/1467-8683.00254.
- KNKG (2006) "Good Public Governance Indonesia," *Good Public Governance Pedoman Umum Indonesia*, hal. 1–50. doi: 10.1021/ic035198d.
- Komnenic, B. dan Pokrajčić, D. (2012) "Intellectual Capital and Corporate Performance of MNCs in Serbia," *Journal of Intellectual Capital*, 13(1), hal. 106–119. doi: 10.1108/14691931211196231.
- Kriyantono, R. (2014) *Teori Public Relations Prespektif Barat dan Lokal: Aplikasi Penelitian dan Praktik*. Jakarta: PT Fajar Interpratama Mandiri.
- Kujansivu, P. dan Lönnqvist, A. (2007) "Investigating The Value and Efficiency of Intellectual Capital," *Journal of Intellectual Capital*, 8(2), hal. 272–

287. doi: 10.1108/14691930710742844.
- Laan, S. Van Der (2009) “*The Role of Theory in Explaining Motivation for Corporate Social Disclosures: Voluntary Disclosures Vs ‘Solicited’ Disclosures*,” *Australasian Business and Finance Journal*, 3(4), hal. 15–30.
- Lang, M. dan Lundholm, R. (1993) “*Cross-Sectional Determinants of Analyst Ratings of Corporate Disclosures*,” *Journal of Accounting Research*, 31(2), hal. 246. doi: 10.2307/2491273.
- Li, J., Mangena, M. dan Pike, R. (2012) “*The Effect of Audit Committee Characteristics on Intellectual Capital Disclosure*,” *British Accounting Review*, 44(2), hal. 98–110. doi: 10.1016/j.bar.2012.03.003.
- Li, J., Pike, R. H. dan Haniffa, R. M. (2008) “*Intellectual Capital Disclosure and Corporate Governance Structure in UK Firms*,” *Accounting and Business Research*, 38(2), hal. 136–159. doi: 10.1080/00014788.2008.9663326.
- Lindawati, A. S. L. dan Puspita, M. E. (2015) “*Corporate Social Responsibility: Implikasi Stakeholder dan Legitimacy Gap dalam Peningkatan Kinerja Perusahaan*,” *Jurnal Akuntansi Multiparadigma*, hal. 157–174. doi: 10.18202/jamal.2015.04.6013.
- Lipton, M. dan Lorsch, J. W. (1992) “*A Modest Proposal for Improved Corporate Governance*,” *The Business Lawyer*, 48(1), hal. 59–77. doi: 10.1002/2015GL063125.
- Liu, G. H. W. dan Wang, E. T. G. (2012) “*Intellectual Capital Accounting: An Alignment Between The Motive and The Accounting Approach*,” *Journal of Human Resource Costing & Accounting*, 16(1), hal. 37–49. doi: 10.1108/14013381211272635.
- Mahadewi, A. A. M., Mahaputra, I. N. K. dan Suryandari, N. N. A. (2013) “*Pengaruh Dewan Komisaris Dan Komite Audit Pada Pengungkapan Modal Intelektual Perusahaan yang Go Publik di Bursa Efek Indonesia*” *Journal of Chemical Information and Modeling*, 53(9), hal. 1689–1699. doi: 10.1017/CBO9781107415324.004.
- Mangena, M. dan Pike, R. (2005) “*The Effect of Audit Committee Shareholding, Financial Expertise and Size on Interim Financial Disclosures*,” *Accounting and Business Research*, 35 (4), hal.327–349. doi: 10.1080/00014788.2005.9729998.
- Masita, M., Yuliandhari, W. S. dan Muslih, M. (2017) “*Pengaruh Karakteristik Komite Audit Dan Kinerja Intellectual Capital Terhadap Pengungkapan Intellectual Capital ”* *E-Jurnal Akuntansi Universitas Udayana*, 18(2), hal. 1663–1715.
- Mouritsen, J., Larsen, H. T. dan Bukh, P. N. D. (2001) “*Intellectual Capital and*

- The ‘Capable Firm’: Narrating, Visualising and Numbering for Managing Knowledge,” Accounting, Organizations and Society, 26(7–8), hal. 735–762. doi: 10.1016/S0361-3682(01)00022-8.*
- Naimah, Z. dan Mukti, N. A. (2019) “*The Influence of Audit Committee’s and Company’s Characteristic on Intellectual Capital Disclosure,*” *Asian Journal of Accounting Research*, hal. 2443-4175. doi: 10.1108/ajar-05-2019-0036.
- Nielsen, C. et al. (2006) “*Intellectual Capital Statements on Their Way to The Stock Exchange: Analyzing New Reporting Systems,*” *Journal of Intellectual Capital*, 7(2), hal. 221–240.
doi: 10.1108/14691930610661872.
- Ningsih, M. W. & dan Laksito, H. (2014) “*Pengaruh Karakteristik Komite Audit Terhadap Pengungkapan Modal Intelektual,*” *Jurnal Akuntansi dan Bisnis*, 14(2), hal. 1–13. doi: 10.20961/jab.v14i2.157.
- Nugroho, A. (2012) “*Faktor-Faktor yang Mempengaruhi Intellectual Capital Disclosure (ICD),*” *Accounting Analysis Journal*, 1(2). doi: 10.15294/aaaj.v1i2.702.
- O’Donovan, G. (2002) “*Environmental Disclosures in The Annual Report: Extending The Applicability and Predictive Power of Legitimacy Theory,*” *Accounting, Auditing & Accountability Journal*, 15(3), hal. 344–371. doi: 10.1108/09513570210435870.
- Ordóñez de Pablos, P. (2003) “*Knowledge Management Projects: State of The Art in The Spanish Manufacturing Industry,*” *International Journal of Manufacturing Technology and Management*, 5(4), hal. 297–310.
doi: 10.1504/IJMTM.2003.003457.
- Ousama, A. A. dan Fatima, A. H. (2010) “*Factors Influencing Voluntary Disclosure: Empirical Evidence from Shariah Approved Companies,*” *Malaysian Accounting Review*, 9(1), hal. 85–103.
- Ousama, A. A., Fatima, A. dan Hafiz-Majdi, A. R. (2012) “*Determinants of Intellectual Capital Reporting,*” *Journal of Accounting in Emerging Economies*, 2(2), hal. 119–139. doi: 10.1108/20421161211229808.
- Pangestika, M. W. (2010) “*Analisis Pengaruh Modal Intelektual Terhadap Kinerja Perusahaan (Studi Empiris pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Tahun 2008-2010),*” hal. 1–120.
- Pearce, J. A. dan Robinson, R. B. J. (2008) *Manajemen Strategis 10. Salemba Empat : Jakarta.* Jakarta: Salemba Empat.
- Pramelasari, Y. M. (2010) “*Pengaruh Intellectual Capital Terhadap Nilai Pasar dan Kinerja Keuangan Perusahaan,*” *Skripsi Fakultas Ekonomi Universitas Diponegoro*, hal. 2010.

- Prameswari, F. D. (2014) "Pengaruh Karakteristik Komite Audit dan Auditor Eksternal Terhadap Pengungkapan Modal Intelektual," *Pengaruh Karakteristik Komite Audit Dan Auditor Eksternal Terhadap Pengungkapan Modal Intelektual*, 3, hal. 389–396.
- Prasetyo, Arief. (2009) "Corporate Governance, Kebijakan Dividen, dan Nilai Perusahaan: Studi Empiris Pada Perusahaan Non Keuangan Yang Terdaftar di Bursa Efek Indonesia Tahun 2006-2007," *Tesis Fakultas Ekonomi Universitas Indonesia*.
- Purnomosidhi, B. (2005) "Analisis Empiris Terhadap Diterminan Praktik Pengungkapan Modal Intelektual pada Perusahaan Publik di BEJ," *Jurnal Riset Akuntansi*, 9(1), hal. 1–20. doi: 10.1017/CBO9781107415324.004.
- Rashid, A. A. et al. (2012) "IC Disclosures in IPO prospectuses: Evidence from Malaysia," *Journal of Intellectual Capital*, 13(1), hal. 57–80. doi: 10.1108/14691931211196213.
- Rastogi, P. N. (2003) "The Nature and Role Of IC:Rethinking The Process of Value Creation and Sustained Enterprise Growth," *Journal of Intellectual Capital*, 4(2), hal. 227–248. doi: 10.1108/14691930310472848.
- Roos, J., Edvinsson, L. dan Roos, G. (1997) "Intellectual Capital: Navigating in The New Business Landscape," (January).
- Santioso, L. dan Chandra, E. (2012) "Dengan Pengungkapan Corporate Social Responsibility," *Management Analysis*, 2(1), hal. 7.
- Sartono, A. (2010) *Manajemen Keuangan Teori dan Aplikasi*. Edisi 4. Yogyakarta: BPFE Yogyakarta.
- Sekaran, U. (2003) *Research Methods for Business*. doi: 10.1017/CBO9781107415324.004.
- Shocker, A. D. dan Sethi, S. P. (1973) "An Approach to Incorporating Societal Preferences in Developing Corporate Action Strategies," *California Management Review*, 15(4), hal. 97–105. doi: 10.2307/41164466.
- Starovic, D. dan Marr, B. (2004) "Understanding Corporate Value: Managing and Reporting Intellectual Capital," *CIMA, Chartered Institute of Management Accountants*, hal. 1–28.
- Stewart, T. A. (1991) "Brainpower: Intellectual Capital is Becoming Corporate America's Most Valuable Asset," *Fortune Magazine*, Juni, hal. 44–60.
- Stewart, T. A. (1997) *Intellectual Capital: The New Wealth of Organization*. New York: Doubleday/Currency.

- Sudarmadji, A. M. dan Sularto, L. (2007) “*Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage, Dan Tipe Kepemilikan Perusahaan Terhadap Luas Voluntary Disclosure Laporan Keuangan Tahunan,*” *Proceeding PESAT (Psikologi, Ekonomi, Sastra, Arsitek & Sipil) Auditorium Kampus Gunadarma*, 2, hal. A53–A61.
- Sugiyono (2013) *Metode Penelitian Kuantitatif Kualitatif & RND*. Diedit oleh Alfabeta. Bandung.
- Suhardjanto, D. dan Wardhani, M. (2010) “*Praktik Intellectual Capital Disclosure Perusahaan,*” *JaaI*, 14(1), hal. 71–85.
- Supatmi, S. dan (2011) “*Pengaruh Karakteristik Perusahaan Terhadap Tingkat Pengungkapan Informasi,*”
- Suwito, E. dan Herawaty, A. (2005) “*Analisis Pengaruh Karakteristik Perusahaan Terhadap Tindakan Perataan Laba yang Dilakukan oleh Perusahaan yang terdaftar di Bursa Efek Jakarta,*” *Simposium Nasional Akuntansi XVI*, VIII (September), hal. 15–16.
- Sveiby, K. . (1997) “*Measuring Intangibles and Intellectual Capital-An Emerging First Standard,*” hal. 1–11.
- Ulum, I., Suprapti, E. dan Ariestiwaty (2009) “*Pengaruh Karakteristik Perusahaan Terhadap Praktik Pengungkapan Intellectual Capital dalam Laporan Tahunan Perusahaan Publik di Indonesia.,*” hal. 10.
- United Nations Development Programme (2018) *Human Development Data (1990-2018)*. Tersedia pada: <http://hdr.undp.org/en/data>.
- Van Der Meer-Kooistra, J. dan Zijlstra, S. M. (2001) “*Reporting on Intellectual Capital,*” *Accounting, Auditing & Accountability Journal*, 14(4), hal. 456–476. doi: 10.1108/09513570110403461.
- Van Horne, J. C. dan Wachowics, J. H. M. (2016) *Prinsip-Prinsip Manajemen Keuangan*. 13 ed. Jakarta: Salemba Empat.
- Wan Y., Wan F. dan Alhaji, I. A. (2012) “*Insight of Corporate Governance Theories,*” *Journal of Business & Management*, 1(1), hal. 52-63. doi: 10.12735/jbm.v1i1p52.
- Weygandt, J. J., Kimmel, P. D. dan Kieso, D. E. . (2010) *Financial Accounting*. seventh. United States of America: John Wiley and Sons, Inc.
- White, G., Lee, A. dan Tower, G. (2007) “*Drivers of Voluntary Intellectual Capital Disclosure in Listed Biotechnology Companies,*” *Journal of Intellectual Capital*, 8(3), hal. 517–537. doi: 10.1108/14691930710774894.
- Whiting, R. H. dan Woodcock, J. (2011) “*Firm Characteristics and Intellectual Capital Disclosure by Australian Companies,*” *Journal of Human*

- Resource Costing & Accounting*, 15(2), hal. 102–126. doi: 10.1108/14013381111157337.
- Wicaksono, B. B. (2011) *Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Sukarela pada Laporan Keuangan*.
- Wufron (2017) “*Pengaruh Ukuran Perusahaan Terhadap Kinerja Keuangan Serta Implikasinya Terhadap Nilai Perusahaan pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia*,” *Jurnal Wacana Ekonomi*, 16(3), hal. 022–033.
- Yin, F. et al. (2012) “*Determinants of Audit Committee Meeting Frequency: Evidence from Chinese Listed Companies*,” *Managerial Auditing Journal*, 27(4), hal. 425–444. doi: 10.1108/02686901211218003.
- Yularto, P. dan Chariri, A. (2003) “*Analisis Perbandingan Luas Pengungkapan Sukarela dalam Laporan Tahunan Perusahaan yang Terdaftar Di Bursa Efek Jakarta Sebelum Krisis Dan Pada Periode Krisis*,” *Maksi*.
- Yuyetta, E. dan Stephani, T. (2012) “*Analisis Faktor-Faktor yang Mempengaruhi Intellectual Capital Disclosure (ICD)*,” *Jurnal Akuntansi dan Auditing*, 7(2), hal. 111–121. doi: 10.14710/jaa.v7i2.4680.
- Zuliyati dan Sri, I. F. (2018) “*Pengaruh Profitabilitas , Leverage , Ukuran Perusahaan , Kepemilikan Manajerial , Kepemilikan Institusional dan Kepemilikan Asing Terhadap Pengungkapan Modal Intelektual*,” *Jurnal Akuntansi*, 6(2), hal. 131–143. doi: 10.24964/ja.v6i2.664.