

DAFTAR PUSTAKA

- Abhayawansa, S., dan J. Guthrie. 2016. Does intellectual capital disclosure in analysts reports vary by firm characteristics. *Advances in accounting*, 35, 26-38.
- Akpınar, A.T. dan Akdemir, A., 1999. Intellectual capital. In *third European Conference* (pp. 332-340).
- Akyuz, Y. 2013. Methods for Measuring of Intellectual Capital: An Application of Ceramics Sector Companies Listed in Borsa Istanbul (BIST). *International Journal of Business dan Social Science*. Vol. 4 No. 11
- Alcaniz, L., F. G. Bezares dan J. V. Ugarte. 2015. Firm characteristics dan intellectual capital disclosure in IPO prospectuses. *Academia Revista Latinoamericana de Administración*, Vol. 28 Iss 4 pp. 461 – 483
- Aminidanehkordi, P., A. Ahmad., dan N. Hamzeh. 2014. The Moderating Effect of Management Ownership on the Relationship between Intellectual Capital Performance dan Market Value of Company. *Asia-Pacific Business Research Conference* ISBN: 978-1-922069-44-3.
- Amit, R. dan P. J. Schoemaker. 1993. Strategic assets dan organizational rent. *Strategic management journal*, 14(1), pp.33-46.
- Bacila, L. M., E. Muscalu., R. A. Ciora. 2017. Intellectual capital's Sinergy. *Journal economy*. 69:4
- Badan Pengawasan Pasar Modal, 2000. prospektus awal dan info memo, Surat Edaran Bapepam No. Kep-41/PM/2000,
- Bemby, B. S., Mukhtaruddin., A. Hakiki, dan R. Ferdianti. 2015. Intellectual Capital, Firm Value dan Ownership Structure as Moderating Variable: Empirical Study on Banking Listed in Indonesia Stock Exchange period 2009-2012. *Asian Social Science*; Vol. 11, No. 16, Published by Canadian Center of Science dan Education
- Berzkalne, I. dan Zelgalve, E., 2014. Intellectual capital dan company value. *Procedia-Social dan Behavioral Sciences*, 110, pp.887-896.
- Beyer, A., D. A. Cohen., T. Z. Lys dan B. R. Walther. 2010. The financial reporting environment: Review of the recent literature. *Journal of accounting dan economics*, 50(2), 296-343.
- Bozbura., F. T., dan A. Beskese. 2007. Prioritazion of organizational capital measurment indicators using fuzzy AHP. *International journal of Approximate Reasoning*, Vol pp 44, 124-147.
- Bruggen., A. P. Vergauwen dan M. Dao. 2009. Determinants of intellectual capital disclosure: evidence from Australia. *Management decision*. Vol 47 No 2. pp 233-245.

- Bukh, P. N., C. Nielsen., P. Gormsen dan J. Mouritsen. 2004. Disclosure of information on intellectual capital in Danish IPO prospectuses. *Accounting, Auditing & Accountability Journal*, Vol. 18 No. 6, pp. 713-732
- Cahill, D. dan P. J. Myers. 2000. Intellectual capital dan accounting concepts: unresolved issues in human resource accounting. In *Annual Conference of the British Accounting Association, Manchester* (pp. 11-13).
- Chen, J., Zhu Z., dan Xie H.Y. 2004. Measuring Intellectual Capital: A New Model dan Empirical Study. *Journal of Intellectual Capital*, 5 (1),105-212.
- Dženopoljac, V., S. Janoševic, dan N. Bontis. 2016. "Intellectual capital dan financial performance in the Serbian ICT industry." *Journal of Intellectual Capital*, Vol. 17, No. 2, pp. 373-396
- Ferraro, O. dan Veltri, S., 2011. The value relevance of intellectual capital on the firm's market value: an empirical survey on the Italian listed firms. *International Journal of Knowledge-Based Development*, 2(1), pp.66-84.
- Ghozali, I. 2016. Desain Penelitian Kuantitatif dan Kualitatif untuk Akuntansi, Bisnis, dan Ilmu Sosial Lainnya. Semarang: Yoga Pratama
- _____, 2014. Structural Equation Modeling, Metode Alternatif dengan PARTIAL LEAST SQUARE (PLS). Semarang: Universitas Diponegoro.
- Hikmawati, F. 2017. Metodologi Penelitian. Depok: Rajawali Pers
- Ikatan Akuntan Indonesia. 2015. Pernyataan Stidanar Akuntansi Keuangan (PSAK) No. 19, Salemba Empat. Jakarta
- Itami, H. dan T. W. Roehl. 1991. *Mobilizing invisible assets*. Harvard University Press.
- Kecskés, A. dan Halász, V., 2015. The Role of Prospectus Documentation dan Prospectus Liability. Original scientific paper 31(3-4), pp.167-184.
- Kusuma, I. L. 2010. Pengaruh karakteristik perusahaan terhadap pengungkapan informasi *intellectual capital* pada prospektus IPO dan Implikasinya terhadap reaksi investor di Indonesia. *Jurnal investasi*. Vol 6. No 2. Hal 75-94
- Li, Y. dan Z. Zhao. 2017. The dynamic impact of intellectual capital on firm value: evidence from China. *Applied Economics Letters*, 25(1), pp.19-23
- Lynn, B. 1998. Intellectual capital. CMA Magazine, 72(1), 10-15.
- Macerinskiene, I. dan Aleknaviciute, R. 2017. National Intellectual Capital influence on economic growth in the European Union countries. *Equilibrium. Quarterly Journal of Economics and Economic Policy*, 12(4), 573-592
- Mohammad, H. S., I. Bujang., dan T. Abd. Hakim. 2018. The Impact of Intellectual Capital on Financial Performance of Malaysian Construction Firms. *International Journal of Academic Research in Business and Social Science*, 8(5), 173 -186.

- Neuman, W.L. 2013. Metode Penelitian Sosial: Pendekatan Kualitatif dan Kuantitatif. Edisi ketujuh. Jakarta Barat: PT Indeks.
- Nires, J. A. dan T. Velnampy. 2014. Firm Size and Profitability: A Study of Listed Manufacturing Firms in Sri Lanka. *International Journal of Business and Management*; Vol. 9, No. 4; ISSN 1833-3850
- Noradiva, H., A. Parastou, dan A. Azlina. 2016. The Effects of Managerial Ownership on the Relationship between Intellectual Capital Performance dan Firm Value. *International Journal of Social Science dan Humanity*, Vol. 6, No. 7, July 2016
- Nuryaman. 2015. The Influence of Intellectual Capital on The Firm's Value with The Financial Performance as Intervening Variable. *Procedia-Social dan Behavioral Sciences* 211 292 – 298
- Olalla, M. F. 1999. The resource-based theory dan human resources. *International Advances in Economic Research*, 5(1), pp.84-92.
- Oliveira, L., L. Rodrigues dan R. Craig. 2006. Firm-specific determinants of intangibles reporting: evidence from the Portuguese stock market. *Journal of Human Resource Costing & Accounting*, 10(1), pp.11-33.
- Orens, R., W. Aerts., dan N. Lybaert. 2009. Intellectual Capital Disclosure, Cost Of Finance Dan Firm Value. *Management Decision*, 47(10), 1536-1554.
- Purwanto, A. 2011. Pengaruh Struktur Kepemilikan Perusahaan terhadap Intellectual Capital Performance. *Jurnal Prestasi*, 8(2), 11-33
- Putra, I.G.C., 2012. Pengaruh Modal Intelektual Pada Nilai Perusahaan Perbankan yang Go Public di Bursa Efek Indonesia. *JINAH (Jurnal Ilmiah Akuntansi dan Humanika)*, 2(1).
- Snyder, H. W. dan J. B. Pierce. 2002. intellectual Capital. *Annual Review of Information Science and Technology*: willey
- Solikhah, B., A. Rohman., dan W. Meiranto. 2010. Implikasi intellectual capital terhadap financial performance, growth dan market value; studi empiris dengan pendekatan simplistic specification. *Simposium Nasional Akuntansi XIII Purwokerto*.
- Sunarsih, N. M dan N. P. Y. Mendra. 2012. Pengaruh Modal Intelektual Terhadap Nilai Perusahaan Dengan Kinerja Keuangan Sebagai Variabel Intervening Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia." *Simposium Nasional Akuntansi XV* 1.2
- Todericiu, R., dan A. Stanit. 2017. Intellectual Capital, The Main Driver for Succesfull Businesses. *Revista Economic* 69:1
- Ulfa M., 2014. Pengaruh Modal Intelektual Terhadap Nilai Perusahaan Dan Kinerja Keuangan Pada Perusahaan Perbankan Yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2008-2011 (*Doctoral dissertation, STIE PERBANAS SURABAYA*).

- Ulum, I., I. Ghazali dan A. Chariri. 2008. Intellectual Capital dan Kinerja Keuangan Perusahaan; Suatu Analisis Dengan Pendekatan Partial Least Squares (PLS). 2008.
- Wang, M. S. 2011. Intellectual Capital dan Firm Performance. *In Annual Conference on Innovations in Business & Management*. London, UK, pp. 1–26.
- Wernerfelt, B., 1984. A resource-based view of the firm. *Strategic management journal*, 5(2), pp.171-180.
- Zeghal, D. dan A. Maaloul. 2010. Analysing value added as an indicators of intellectual capital dan its consequences on company performance. *Journal of intellectual capital*. Vol. 11. No.1 pp 39-60.