

DAFTAR PUSTAKA

- Agung, J. S., Susilawati, C. E., Widya, U., & Surabaya, M. (2021). Dampak Pandemi Covid-19 Terhadap Indeks 9 Sektor Industri Di Bursa Efek Indonesia. *Jurnal Ilmiah Manajemen Bisnis Dan Inovasi Universitas Sam Ratulangi*, 8(2), 581–592.
- Akkas, E., & Asutay, M. (2022). Intellectual capital disclosure and financial performance nexus in Islamic and conventional banks in the GCC countries. *International Journal of Islamic and Middle Eastern Finance and Management*, 15(5), 943–966. <https://doi.org/10.1108/IMEFM-01-2021-0015>
- Anggelina, E. M., & Novita. (2020). Implikasi Mekanisme Corporate Governance Terhadap Pengungkapan Intellectual Capital. *Jurnal Akuntansi Trisakti*, 7(1), 55–74.
- Aprilia, D., & Isbanah, Y. (2019). Pengaruh intellectual capital terhadap return saham melalui kinerja keuangan pada perusahaan sektor industri barang konsumsi di bej tahun 2012-2017. *Jurnal Ilmu Manajemen*, 7(1), 13–25.
- Arifulsyah, H., & Nurulita, S. (2020). Pengaruh Intellectual Capital Terhadap Kinerja Keuangan terhadap Perusahaan Perkebunan. *Jurnal Akuntansi Keuangan Dan Bisnis*, 13(1), 31–40.
- Aulia, A, N., Mustikawati R, I., & S, H. (2020). Profitabilitas, Ukuran Perusahaan dan Intellectual Capital Terhadap Nilai Perusahaan. *Jurnal Riset Mahasiswa Manajemen*, 6(1), 1–7.
- Baker, R. J. (2015). *Mind Over Matter: why intellectual capital is the chief source of wealth*. Hoboken, New Jersey: John Wiley & Sons.
- Baldini, M. ., & Liberatore, G. (2016). Corporate Governance and Intellectual Capital Disclosure . An Empirical Analysis of The Italian Listed Companies. *Corporate Ownership & Control*, 13(2), 99–120.
- Bhatia, M., & Mehrota, V. (2016). Determinants of intellectual capital disclosur: evidence from Indian banking sector. *South Asian Journal of Management*, 23(1), 89–111.

- Bontis, N, Keow, W. C. C., & S, R. (2000). Intellectual capital and business performance in Malaysian industries. *Journal of Intellectual Capital*, 1(1), 85–100.
- Bontis, Nick. (1998). Intellectual capital: an exploratory study that develops measures and models. *Management Decision*, 36(2), 63–76.
- Brooking, A. (1996). *Intellectual Capital. Core Asset for the Third Millennium Enterprise* (1st ed.). London: Thomson Learning.
- Cabello-Medina, C., López-Cabrales, Á., & Valle-Cabrera, R. (2011). Leveraging the innovative performance of human capital through HRM and social capital in Spanish firms. *International Journal of Human Resource Management*, 22(4), 807–828. <https://doi.org/10.1080/09585192.2011.555125>
- Cahyati, A. D. (2012). Intellectual Capital Pengukuran, Pengelolaan, dan Pelaporan. *Jurnal Riset Akuntansi Dan Komputerisasi Akuntansi*, 3(1), 45–56. <https://media.neliti.com/media/publications/4475-ID-intellectual-capital-pengukuran-pengelolaan-dan-pelaporan.pdf>
- Cinintya Pratama, B., & Wibowo, H. (2017). Family ownership and Entrenchment Effect on Intellectual Capital Utilization: Study on High-Technology Companies in Indonesia in Facing Asean Economic Community (AEC) ., *Jurnal Akuntansi Dan Investasi*, 18(2). <https://doi.org/10.18196/jai.1802585>
- Clarke, M., Seng, D., & Whiting, R. H. (2011). Intellectual capital and firm performance in Australia. *Journal of Intellectual Capital*, 12(4), 505–530. <https://doi.org/10.1108/14691931111181706>
- Cricelli, L., Greco, M., & Grimaldi, M. (2013). The assessment of the intellectual capital impact on the value creation process: A decision support framework for top management. *International Journal of Management and Decision Making*, 12(2), 146–164. <https://doi.org/10.1504/IJMDM.2013.054460>
- Deegan, C. (2004). *Financial Accounting Theory*. Sydney: MCGraw-Hill Book Company.
- Dewi, K., Young, M., & Sundari, R. (2014). Firm characteristics and intellectual capital disclosure on service companies listed in Indonesia stock exchange period 2008-2012. *Merit Research Journal of Accounting, Auditing,*

- Economics and Finance*, 2(2), 22–35.
- Dunamis. (2013). *Successful Implementation of KM in Indonesia*. PT. Dunamis Intra Sarana.
- Edvinsson, L., & Malone, M. (1997). *Intellectual Capital: Realizing Your Company's True Value by Finding Its Hidden Brain-power*. New York: Harper Collins, NY.
- Ellis, H., & Seng, D. (2015). The value relevance of voluntary intellectual capital disclosure: New Zealand evidence. *Corporate Ownership and Control*, 13(1CONT9), 1071–1087. <https://doi.org/10.22495/cocv13i1c9p9>
- Fatihudin, D., Jusni, & Mochklas, M. (2018). How Measuring Financial Performance. *International Journal of Civil Engineering and Technology*, 9(6), 553–557.
- Fitriani, Suriyanti, L. H., & Ramashar, W. (2022). Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Dengan Ukuran Perusahaan Sebagai Variabel Moderasi. *Economics, Accounting and Business Journal*, 2(1), 27–40.
- Guthrie, J., Petty, R., Yongvanich, K., & Ricceri, F. (2004). Using Content Analysis as a Research Method to Inquire to Intellectual Capital Reporting. *Journal of Intellectual Capital*, 5(2), 282–293.
- Hamdan, A. (2018). Intellectual Capital and Firm Performance. *International Journal of Islamic and Middle Eastern Finance and Management*, 11(1), 139–151.
- Ikatan Akuntan Indonesia. (2016). Exposure Draft Pernyataan Standar Akuntansi Keuangan. In *Psak*. http://www.iaiglobal.or.id/v03/files/file_sak/SAK/PSAK13/
- Kamath, G. B. (2015). Impact of Intellectual Capital on Financial Performance and Market Valuation of Firms in India. *International Letters of Social and Humanistic Sciences*, 48, 107–122. <https://doi.org/10.18052/www.scipress.com/ilshs.48.107>
- Kasmir. (2016). *Analisis laporan keuangan* (9th ed.). Rajawali Pers.
- Khelwalatenna, S., & Premaratne, G. (2011). *An Examination of the Value Relevance of Intellectual Capital : The Case of Banking Industry*. *Ic*, 1–12.

- Kesse, G. O., Irfan, M., & Pattanayak, J. K. (2019). Impact of intellectual capital on financial performance of firms: A study on tourism and hospitality firms in India. *Indian Journal of Finance*, 13(2), 7–21. <https://doi.org/10.17010/ijf/2019/v13i2/141683>
- Kim, T. T., Yoo, J. J., & Lee, G. (2010). The HOINCAP Scale : Measuring Intellectual Capital In The Hotel Industry. *The Services Industries Journal*, 31(13), 2243–2272. <https://doi.org/10.1080/02642069.2010.504817>
- Klimontowicz, M., & Majewska, J. (2022). The contribution of intellectual capital to banks' competitive and financial performance: The evidence from Poland. *Journal of Entrepreneurship, Management and Innovation*, 18(2), 105–136. <https://doi.org/10.7341/20221824>
- Kozlenkova, I. V., Samaha, S. A., & Palmatier, R. W. (2014). Resource-based theory in marketing. *Journal of the Academy of Marketing Science*, 42(1), 1–21. <https://doi.org/10.1007/s11747-013-0336-7>
- Kuncoro, M. (2003). *Metode Riset untuk Bisnis & Ekonomi*. Erlangga.
- Kurniawati, H., Rasyid, R., & Setiawan, F. A. (2020). Pengaruh Intellectual Capital dan Ukuran Perusahaan terhadap Kinerja Keuangan Perusahaan. *Jurnal Muara Ilmu Ekonomi Dan Bisnis*, 4(1), 64.
- Lestari, P., Harmeidiyanti, S., Hasanah, U., & Widianingsih, R. (2013). Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Dan Kinerja Pasar Pada Perusahaan Multinasional Di Indonesia. *Jurnal InFestasi*, 9(1), 9–18.
- Lum, I. (2015). Peran Pengungkapan Modal Intelektual dan Profitabilitas dalam Hubungan antara Kinerja Modal Intelektual dan Kapitalisasi Pasar. In *Simposium Nasional Akuntansi 18 Universitas Sumatera Utara, Medan* (Vol. 19, Issue revisi 2010). Semarang: Universitas Diponegoro.
- Maditinos, D., Chatzoudes, D., Tsairidis, C., & Theriou, G. (2011). The impact of intellectual capital on firms' market value and financial performance. *Journal of Intellectual Capital*, 12(1), 132–151. <https://doi.org/10.1108/14691931111097944>
- Maharani, N. B., & Faisal. (2019). Modal Intelektual dan Kinerja Keuangan Perusahaan. *Jurnal Reviu Akuntansi Dan Keuangan*, 9(1), 13–23.

<https://doi.org/10.22219/jrak.v9i1.40>

- Manzari, M., Kazemi, M., Nazemi, S., & Pooya, A. (2012). Intellectual capital: Concepts, components and indicators: A literature review. *Scientific and Professional Journals*, 2(7), 2255–2270.
- Maqhfirah, S., & Fadhliha, W. (2020). Pengaruh Modal Intelektual dan Ukuran Perusahaan Terhadap Profitabilitas Bank Umum Syariah (Studi Pada Bank Umum Syariah di Indonesia Tahun 2013-2017). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 5(1), 137–148.
- Marisanti, M., & Kiswara, E. (2012). Analisis Hubungan Profitabilitas Terhadap Pengungkapan Intellectual Capital. *Diponegoro Journal of Accounting*, 1(1), 537–545.
- Martini, R., Vera Riama, L. P., Susi Wardhani, R., & Febriani, M. (2016). Effect of Intellectual Capital To Return on Equity (Study on Consumer Goods Industry Listed in Indonesia Stock Exchange). *International Journal of Business, Accounting and Management*, 1(2), 2527–3531. www.doarj.org
- Marzoeki, J. J. (2018). Pengaruh intellectual capital terhadap kinerja keuangan perusahaan perbankan di Indonesia (studi empiris pada perbankan yang tercatat di bursa efek indonesia tahun 2011-2016). *Jurnal Akuntansi Dan Manajemen*, 14(1), 61–82.
- Meca, E. G., & Martinez, I. (2007). The use of intellectual capital information in investment decisions: An empirical study using analyst reports. *The International Journal of Accounting*, 42, 57–81.
- Mendoza, R. R. (2017). ‘Relationship between intangible assets and cash flows: An empirical analysis of publicly listed corporations in the philippines. *Review of Integrative Business and Economics Research*, 6(1), 188–202.
- Mohammad, H. S., & Bujang, I. (2019). Firms’ Size as a Contingency Approach in the Relationships of Intellectual Capital, Capital Structure and Financial Performance. *International Journal of Academic Research in Business and Social Sciences*, 9(3), 268–277. <https://doi.org/10.6007/ijarbss/v9-i3/5676>
- Mondal, A., & Ghosh, S. K. (2012). Intellectual capital and financial performance

- of Indian banks. *Journal of Intellectual Capital*, 13(4), 515–530.
<https://doi.org/10.1108/14691931211276115>
- Mouritsen, J., & Larsen, H. T. (2005). *The 2nd wave of knowledge management : The management control of knowledge resources through intellectual capital information*. 16(3), 371–394. <https://doi.org/10.1016/j.mar.2005.06.006>
- Mubaraq, S., & Haji, A. (2012). The trends of intellectual capital disclosure: evidence from the Nigerian banking sector. *Journal of Human Resource Costing & Accounting*, 16(3), 184–209.
- Muslih, A., & Artinah, B. (2011). Pengaruh Intellectual Capital Terhadap Capital Gain (Studi Empiris Terhadap perusahaan Perbankan Terdaftar di Bursa Efek Indonesia). *Jurnal Spread*, 1(April), 9–22.
- Nadeem, A., Gan, C., & Nguyen, C. (2018). The importance of intellectual capital for firm performance: Evidence from australia. *Australian Accounting Review*, 28(3), 334–344.
- Nadeem, M., Gan, C., & Nguyen, C. (2018). The Importance of Intellectual Capital for Firm Performance. evidence from Australia. *Australian Accounting Review*, 28(3), 334–344.
- Nazari, J., & Herremans, I. (2007). Measuring Intellectual Capital Components. *Journal of Intellectual Capital*. *Journal of Intellectual Capital*, 8, 595–609.
- Neves, E., & Proenca, C. (2021). Intellectual capital and financial performance : evidence from Portuguese banks. *International Journal Learning and Intellectual Capital*, 18(1), 93–108.
- 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), 587–618.
- Nurhayati, Arifin, B., & Mulyasari, W. (2019). Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Di Industri Perbankan Dengan Competitive Advantage Sebagai Variabel Intervening. *Tirtayasa EKONOMIKA*, 14(1), 1–24.
- OECD. (2013). *New Sources of Growth : Knowledge-Based Capital Key Analyses and Policy conclusions Synthesis report*. Xx, 1–70. <http://oe.cd/kbc>.

- Ousama A, A., Hammami, H., & Abdulkarim, M. (2019). The association between intellectual capital and financial performance in the Islamic banking industry An analysis of the GCC banks. *International Journal of Islamic and Middle Eastern Finance and Management*, 13(1), 75–93.
- Ozkan, N., Cakan, S., & Kayacan, M. (2017). Intellectual capital and financial performance a study of the turkish banking sector. *Borsa Istanbul Review*, 17(3), 190–198.
- Persulesy, G., Junus, A., Darmawati, D., Hasanuddin, U., & Selatan, S. (2022). Intellectual Capital on Company Performance Using Economic Value Added (EVA) Method Moderated by Firm Size. *SRAWUNG (Journal of Social Sciences and Humanities)*, 1(2). <https://journal.jfpublisher.com/index.php/jssh>
- Phusavat, K., Comepa, N., Sitko-Lutek, A., & Ooi, K. B. (2011). Interrelationships between intellectual capital and performance: Empirical examination. *Industrial Management & Data Systems*, 111(6), 810–829. <https://doi.org/10.1108/02635571111144928>
- Pramathana, B., & Widarjo, W. (2020). *COMPANY ' S FINANCIAL*. 10(3), 497–508. <https://doi.org/10.22219/jrak.v10i3.13273>
- Pratama, B.C. (2016). The Impact of Intellectual Capital of Indonesian's High-Tech Company on Firm's Financial and Market Performance. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 6(4), 73–81.
- Pratama, Bima Cinintya, Wibowo, H., & Innayah, M. N. (2015). *Intellectual Capital and Firm Performance in ASEAN: The Role of Research and Development*. <https://doi.org/10.18196/jai.2003126>
- Pulic, A. (1998). *Measuring the performance of intellectual potential in knowledge economy*". Paper presented at the 2nd McMaster World Congress on Measuring and Managing Intellectual Capital by the Austrian Team for Intellectual Potential.
- Purwaningrat, P. A., & Oktarini, L. N. (2020). Efektifkah Firm Size Memoderasi Hubungan Antara Intellectual Capital Dengan Kinerja Keuangan Perusahaan. *Journal Ilmu Manajemen*, 10(1), 11–21.

- Rahma, A. N., & Evi, R. (2015). Pengaruh Modal Intelektual dan Pengungkapannya Terhadap Nilai dan Kinerja Perusahaan. *Journal of Accounting and Investment*, 16(2), 96–109. <https://doi.org/10.18196/JAI-2015.0035>
- Ramezan, M. (2011). International Journal of Information Management Intellectual capital and Organizational Organic Structure In Knowledge Society : How Are These Concepts Related ? *International Journal of Information Management*, 31(1), 88–95. <https://doi.org/10.1016/j.ijinfomgt.2010.10.004>
- Roos, J., Roos, G., Dragonetti, N., & L, E. (1997). *Intellectual Capital: Navigating in the New Business Landscape*. New York: New York University Press, NY.
- Rosida, Nur, S., & Aisyah, E. . (2021). Analisis Pengaruh Intellectual Capital dan Working Capital Terhadap Profitabilitas Bank Umum Syariah BUMN. *Jurnal Review Akuntansi Dan Keuangan*, 12(2), 96–110.
- Rudez, H. N., & Mihalic, T. (2007). Intellectual capital in the hotel industry: A case study from Slovenia. *Hospitality Management*, 26(1), 188–199.
- Sari, A. M., & Masdupi, E. (2021). The Influence of Intellectual Capital on Financial Performance with Firm Size as a Moderating Variable. *Financial Management Studies*, 1(3), 31–44.
- Sawarjuwono, T., & Kadir, A. (2003). Intellectual Capital: Perlakuan, Pengukuran dan Pelaporan (Sebuah Library Research). *Jurnal Akuntansi Dan Keuangan*, 5(1), 35–57.
- Sendari, D. S., & Isbanah, Y. (2018). Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Sektor Industri Barang Konsumen Di Bei 2014-2016. *Jurnal Ilmu Manajemen (JIM)*, 6(3), 173–182.
- Simarmata, R., & Subowo. (2016). Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Dan Nilai Perusahaan Perbankan Indonesia. *Accounting Analysis Journal*, 5(1), 1–9. <https://doi.org/10.15294/aaaj.v5i1.9748>
- Soewarno, N., & Tjahjadi, B. (2020). Measures that matter : an empirical investigation of intellectual capital and financial performance of banking firms in Indonesia. *Journal of Intellectual Capital*, 21(6). <https://doi.org/10.1108/JIC-09-2019-0225>
- Somantri, I., & Sukardi, H. A. (2019). Pengaruh Keputusan Investasi, Kebijakan

- Hutang Dan Kebijakan Dividen Terhadap Nilai Perusahaan. *JEMPER (Jurnal Ekonomi Manajemen Perbankan)*, 1(1), 1. <https://doi.org/10.32897/jemper.v1i1.125>
- Spanos, Y., & Lioukas, S. (2001). An Examination into the Causal Logic of Rent Generation: Contrasting Porter's Competitive Strategy Framework and the Resource-based View Perspective. *Strategic Management Journal*, 22, 907–934.
- Ståhle, P., Ståhle, S., & Aho, S. (2011). Value added intellectual coefficient (VAIC): A critical analysis. *Journal of Intellectual Capital*, 12(4), 531–551. <https://doi.org/10.1108/14691931111181715>
- Steward, T. (1997). *Intellectual Capital: The New Wealth of Organizations*. New York: Doubleday/Currency.
- Sugiyono. (2011). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Alfabeta.
- Sujati, K. A., & Januarti, I. (2021). the Effect of Intellectual Capital Efficiency on Company's Market Value With Company's Financial Performance As Intervening Variables. *Jurnal Reviu Akuntansi Dan Keuangan*, 11(2), 332–345. <https://doi.org/10.22219/jrak.v11i2.15116>
- Sveiby, K. (1997). The Intangible Assets Monitor. *Journal of Human Resource Costing & Accounting*, 2(1), 73–97.
- Tai, W. S., & Chen, C. T. (2009). A new evaluation model for intellectual capital based on computing with linguistic variable. *Expert Systems with Applications*, 36(2), 3483–3488. <https://doi.org/10.1016/j.eswa.2008.02.017>
- Ulum, I. (2009). *Intellectual capital: konsep dan kajian empiris*. PT. Graha Ilmu.
- Ulum, I. (2015). Intellectual capital disclosure: Suatu analisis dengan four way numerical coding system. *Jurnal Akuntansi & Auditing Indonesia*, 19(1), 39–50. <https://doi.org/10.20885/jaai.vol19.iss1.art4>
- Ulum, I. (2017). *Intellectual Capital. Model Pengukurkan, Framework Pengungkapan, dan Kinerja Organisasi*. Penerbit Universitas Muhammadiyah

Malang.

- Ulum, I., & Ghozali, I. (2014). Konstruksi Model Pengukuran Kinerja dan Kerangka Kerja Pengungkapan Modal Intelektual. *Jurnal Akuntansi Multiparadigma*, 5(3), 345–510.
- Ulum, I., Kharismawati, N., & Syam, D. (2017). Modified value-added intellectual coefficient (MVAIC) and traditional financial performance of Indonesian biggest companies. *International Journal of Learning and Intellectual Capital*, 14(3), 207–219.
- Wahyudiono. (2011). Membangun Kinerja Perusahaan Consumer Goods Berbasis Strategik dan Inovasi Berkelanjutan. In *Narotama University Press* (Vol. 1, Issue Maret). Naratma University Press.
- Williams, C. (2011). Research Methods. *Journal of Business & Economic Research (JBER)*, 5(3).
- Wolk. (2013). Signaling, Agency Theory, Accounting Policy Choice. *Accounting and Business Research*, 18(69), 47–56.
- Yuliana, I., & Khoiriyah, J. (2018). Modal Intelektual, Keunggulan Kompetitif, Dan Kinerja Keuangan Pada Perusahaan High-Ic Di Indonesia Dan Singapura. *Jmm Unram - Master of Management Journal*, 7(4), 17–32. <https://doi.org/10.29303/jmm.v7i4.343>
- Zhang, M. (2012). *Board structure , ownership concentration and intellectual capital*. New Zealand: Victoria University of Wellington.