

DAFTAR PUSTAKA

- Adshead, N., dan Farr, J. (2002). Dealing with the Management of Intellectual Capital: The Potential Role of Strategic Management Accounting Mike Tayles Andrew Bramley.
- Ballvé, A. (2006). Creando conocimiento en las organizaciones con el Cuadro de Mando Integral y el Tablero de Control. *Revista de Contabilidad y Dirección*, 3, 13-38.
- Barclay, D., dkk. (1995). *The partial least squares (PLS) approach to causal modeling: personal computer adoption ans use as an Illustration*.
- Bjurström, E., dan Roberts, H. (2007). The principle of connectivity: networked assets, strategic capabilities and bundled outcomes. *Intellectual Capital Revisited: Paradoxes in the Knowledge Intensive Organization*, Edward Elgar, Cheltenham, 45-60.
- Boekestein, B. (2006). The relation between intellectual capital and intangible assets of pharmaceutical companies. *Journal of Intellectual capital*, 7(2), 241-253.
- Bontis, N., dkk. (2009). Exploring the relationship between management accounting and structural capital in a knowledge-intensive sector. *Journal of Intellectual capital*.
- Bontis, N., dan Fitz-enz, J. (2002). Intellectual capital ROI: a causal map of human capital antecedents and consequents. *Journal of Intellectual capital*.
- Bontis, N., dkk. (2000). Intellectual capital and business performance in Malaysian industries. *Journal of Intellectual capital*.
- Bouwens, J., dan Abernethy, M. A. (2000). The consequences of customization on management accounting system design. *Accounting, Organizations and society*, 25(3), 221-241.
- Brinker, B. (2000). Intellectual Capital: Tomorrows Asset, Today's Challenge. *Retrieved on July, 9, 2010*.
- Bromwich, M., dan Bhimani, A. (2005). *Management accounting: Pathways to progress*: Cima publishing.
- Chenhall, R. H. (2005). Integrative strategic performance measurement systems, strategic alignment of manufacturing, learning and strategic outcomes: an exploratory study. *Accounting, Organizations and society*, 30(5), 395-422.
- Chenhall, R. H., dan Morris, D. (1986). The impact of structure, environment, and interdependence on the perceived usefulness of management accounting systems. *Accounting Review*, 16-35.
- Cleary, P. (2015). An empirical investigation of the impact of management accounting on structural capital and business performance. *Journal of Intellectual capital*.
- Cleary, P., dkk. (2007). Positioning management accounting on the intellectual capital agenda. *International Journal of Accounting, Auditing and Performance Evaluation*, 4(4-5), 336-359.

- Collins, J. D., dan Hitt, M. A. (2006). Leveraging tacit knowledge in alliances: The importance of using relational capabilities to build and leverage relational capital. *Journal of Engineering and Technology Management*, 23(3), 147-167.
- Coyte, R. (2019). Enabling management control systems, situated learning and intellectual capital development. *Accounting, Auditing & Accountability Journal*.
- Curado, C., dan Bontis, N. (2007). Managing intellectual capital: the MIC matrix.
- Dillman, D. A. (2000). *Procedures for conducting government-sponsored establishment surveys: Comparisons of the total design method (TDM), a traditional cost-compensation model, and tailored design*. Paper presented at the Proceedings of American Statistical Association, Second International Conference on Establishment Surveys.
- Dyer, J. H., dan Singh, H. (1998). The relational view: Cooperative strategy and sources of interorganizational competitive advantage. *Academy of management review*, 23(4), 660-679.
- Edvinsson, L. (1997). Developing intellectual capital at Skandia. *Long range planning*, 30(3), 366-373.
- Edvinsson, L., dkk. (1998). *Det intellektuella kapitalet*: Liber ekonomi.
- Fitz-Enz, J. (1997). Are your human assets outperforming the market? *Management Review*, 86(2), 62-63.
- Franco-Santos, M., dkk. (2012). Contemporary performance measurement systems: A review of their consequences and a framework for research. *Management accounting research*, 23(2), 79-119.
- Ghozali, I. (2006). Aplikasi analisis multivariate dengan program SPSS.
- Hair, J. F., dkk. (2010). Multivariate data analysis: A global perspective (Vol. 7): Upper Saddle River, NJ: Pearson.
- Hair Jr, J. F., dkk. (2017). PLS-SEM or CB-SEM: updated guidelines on which method to use. *International Journal of Multivariate Data Analysis*, 1(2), 107-123.
- Hartono, J. (2008). Metodologi Penelitian Sistem Informasi. Yogyakarta: Andi.
- Kaplan, R. S., dan Norton, D. P. (2010). *The balanced scorecard: measures that drive performance*: Harvard Business Review Press.
- Karlsson, C., dan Åhlström, P. (1996). Assessing changes towards lean production. *International Journal of Operations & Production Management*.
- Khosravipour, N., dkk. (2017). The Role of Management Accounting Systems in the Development of Intellectual (Human) Capital. *Journal of Economic & Management Perspectives*, 11(3), 232-242.
- Lev, B., dan Radhakrishnan, S. (2005). The valuation of organization capital *Measuring capital in the new economy* (pp. 73-110): University of Chicago Press.
- Ling, Y.-H., dan Jaw, B.-S. (2006). The influence of international human capital on global initiatives and financial performance. *The International Journal of Human Resource Management*, 17(3), 379-398.

- Martini, S. B., dkk. (2016). Relational capital disclosure, corporate reporting and company performance. *Journal of Intellectual capital*.
- Modell, S. (2014). The societal relevance of management accounting: An introduction to the special issue. *Accounting and Business Research*, 44(2), 83-103.
- Naranjo-Gil, D., dan Hartmann, F. (2006). How top management teams use management accounting systems to implement strategy. *Journal of Management accounting research*, 18(1), 21-53.
- Novas, J. C., dkk. (2017). The role of management accounting systems in the development of intellectual capital. *Journal of Intellectual capital*.
- Prieto, M. (1999). Management Accounting as an Instrument for Influencing Behaviour and Increasing Knowledge and Innovation. *The Role of Management Accounting in Creating Value*, 71-81.
- Roberts, H. (2003). Management accounting and the knowledge production process. Bhimani, A.(Ed.), *Management Accounting in the Digital Economy*, Oxford University Press, Oxford, 185-201.
- Rogers, E. W. (2001). A theoretical look at firm performance in high-tech organizations: what does existing theory tell us? *The Journal of High Technology Management Research*, 12(1), 39-61.
- Roos, J., dkk. (1997). *Intellectual capital: Navigating the new business landscape*: Springer.
- Sardo, F., dkk. (2018). On the relationship between intellectual capital and financial performance: A panel data analysis on SME hotels. *International Journal of Hospitality Management*, 75, 67-74.
- Sarstedt, M., dkk. (2014). On the emancipation of PLS-SEM: A commentary on Rigdon (2012). *Long range planning*, 47(3), 154-160.
- Seleim, A., dkk. (2004). Intellectual capital in Egyptian software firms. *The Learning Organization*.
- Simon, M. K. (2011). *Dissertation and scholarly research: Recipes for success*: Dissertation Success, LLC.
- Simons, R. (1994). *Levers of control: How managers use innovative control systems to drive strategic renewal*: Harvard Business Press.
- Škerlavaj, M., dkk. (2007). Organizational learning culture—the missing link between business process change and organizational performance. *International journal of production economics*, 106(2), 346-367.
- Tayles, M., dkk. (2007). Intellectual capital, management accounting practices and corporate performance. *Accounting, Auditing & Accountability Journal*.
- Thuy, L. X., dan Quang, T. (2005). Relational capital and performance of international joint ventures in Vietnam. *Asia Pacific Business Review*, 11(3), 389-410.
- Toorchi, M., dkk. (2015). Intellectual capital and management accounting practices: evidence from Iran. *Procedia Economics and Finance*, 31, 775-788.
- Van Teijlingen, E. R., dan Hundley, V. (2001). The importance of pilot studies.

- Wickramasinghe, D., dan Alawattage, C. (2012). *Management accounting change: approaches and perspectives*: Routledge.
- Widener, S. K. (2004). An empirical investigation of the relation between the use of strategic human capital and the design of the management control system. *Accounting, Organizations and society*, 29(3-4), 377-399.
- Zhao, X., dkk. (2010). Reconsidering Baron and Kenny: Myths and truths about mediation analysis. *Journal of consumer research*, 37(2), 197-206.