

DAFTAR PUSTAKA

- Agustia, D., Muhammad, N. P. A., & Permatasari, Y. (2020). Earnings Management, Business Strategy, and Bankruptcy Risk: Evidence from Indonesia. *Heliyon*, 6(2).
- Amouzes, N., Moeinhar, Z., & Mousavi, Z. (2011). Sustainable Growth Rate and Firm Performance: Evidence from Iran Stock Exchange. *International Journal of Business and Social Science*, Vol.2, No.23.
- Andreeva, T., & Garanina, T. (2016). Do All Elements of Intellectual Capital Matter for Organizational Performance? Evidence from Russian Context. *Journal of Intellectual Capital*, Vol.17, No.2.
- Aprizal. (2018). *Orientasi Pasar dan Keunggulan Bersaing: Studi Kasus Penjualan Komputer*. Makassar: Celebes Media Perkasa.
- Arora, L, Kumar, S., & Verma, P. (2018). The Anatomy Sustainable Growth Rate of Indian Manufacturing Firms. *Global Business Review*, 19(4): 1-22.
- Barney, J. B. (1991). Firm Resource and Sustained Competitive Advantage. *Advances in Strategic Management*, Vol.17, 203-227.
- Barney, J. B., & Arikan, A. M. (2001). The Resource-based View: Origins and Implications. *The Blackwell Handbook of Strategic Management*, 124-188.
- Baron, R. M., & Kenny, D. A. (1986). The moderator-mediator variable distinction in social psychological research: Conceptual, strategic, and statistical considerations. *Journal of Personality and Social Psychology*, 51, 1173-1182.
- Bontis, N., Ciambotti, M., Palazzi, F., & Sgro, F. (2018). Intellectual Capital and Financial Performance in Social Cooperative Enterprise. *Journal of Intellectual Capital*.
- Duff, Angus. (2017). Intellectual Capital Disclosure: Evidence from UK Accounting Firms. *Journal of Intellectual Capital*.
- Dzenopoljac, V., Yaacoub, C., Elkanj, N., & Bontis, N. (2017). Impact of Intellectual Capital on Corporate Performance: Evidence from the Arab Region. *Journal of Intellectual Capital*, Vol.18, No.4.
- Fahmi, Irham. (2012). *Analisis Kinerja Keuangan*. Bandung: Alfabeta.
- Fatonah, Tinwarorul. (2017). 3 Penyebab Bangkrutnya Pabrik Jamu Legendaris Nyonya Meneer. <https://wow.tribunnews.com/2017/08/05/3-penyebab-besar-bangkrutnya-pabrik-jamu-legendaris-nyonya-meneer?page=2>. Diakses 28 April 2020.
- Forte, W., Tucker, J., Matonti, G., & Nicolo, G. (2017). Measuring the Intellectual Capital of Italian Listed Companies. *Journal of Intellectual Capital*.
- Ghozali, I., & Chariri, A. *Teori Akuntansi*. Semarang: Badan Penerbit Universitas Diponegoro.

- Ginesti, Gi., Caldareli, A., & Zampela, A. (2018). Exploring the Impact of Intellectual Capital on Company Reputation and Performance. *Journal of Intellectual Capital*.
- Gujarati, D. N., & Porter, D. C. (2009). *Basic Econometrics The McGraw-Hill Series (Fifth ed.)*. New York, USA: McGraw-Hill.
- Hartono, G. C., & Utami, S. R. (2016). The Comparison of Sustainable Growth Rate, Firm Performance, and Value Among The Firms in Sri Kehati and IDX Index Indonesia Stock Exchange. *International Journal of Advanced Research in Management and Social Science*.
- Hidayat, Agung. (2020). SIDO Targetkan Perbesar Kontribusi Ekspor Hingga 10% di 2020. <https://industri.kontan.co.id/news/sido-muncul-sido-targetkan-perbesar-kontribusi-ekspor-hingga-10-di-2020?page=all>. Diakses 28 April 2020.
- Jordao, R. V. D., & Almeida, V. R. de. (2017). Performance Measurement, Intellectual Capital and Financial Sustainability. *Journal of Intellectual Capital*.
- Kasmir. (2015). *Analisis Laporan Keuangan*. Jakarta: Rajawali Pers.
- Latan, Hengky, & Temalagi, S. (2013). *Analisis Multivariate: Teknik dan Aplikasi Menggunakan Program IBM SPSS 20.0*. Bandung: Alfabeta.
- Lo, Fang-Yi, & Liao, Pei-Chun. (2020). Rethinking Financial Performance and Corporate Sustainability: Perspectives on Resource and Strategies. *Technological Forecasting and Social Change*.
- Mehmetoglu, Mehmet. (2018). Medsem: A Stata Package for Statistical Mediation Analysis. *International Journal Computational Economics and Econometrics*, Vol.8, No.1.
- Meles, A., Porzio, C., Sampagnaro, G., & Verdoliva, V. (2016). The Impact of Intellectual Capital Efficiency on Commercial Banks Performances: Evidence from US. *Journal of Multinational Financial Management*.
- Midiantari, P.N., & Agustia, D. (2020). Impact of Intellectual Capital on Firm Value through Reputation as a Mediating Variable. *Journal of Security and Sustainability Issues*, Vol.9, No.4.
- Mukherjee, T, & Sen, S. S. (2019). Intellectual Capital and Corporate Sustainable Growth: The Indian Evidence. *Journal of Business Economics and Environmental Studies*, Vol.9, No.2.
- Nimtrakoon, Sirinuch. (2015). The Relationship Between Intellectual Capital, Firms' Market Value and Financial Performance: Empirical Evidence from the ASEAN. *Journal of Intellectual Capital*, Vol.16, No.3.
- Ozkan, N., Cakan, S., & Kayacan, M. (2016). Intellectual Capital and Financial Performance: A Study of the Turkish Banking Sector. *Borsa Istanbul Review*, 17-3.
- Peteraf, M. A., & Barney, J. B. (2003). Unraveling The Resource-Based Tangle. *Managerial and Decision Economics*, 24: 309-323.

- Rahim, Norfhadzilahwati. (2017). Sustainable Growth Rate and Firm Performance: A Case Study in Malaysia. *International Journal of Management, Innovation, & Entrepreneurial Research*, Vol.3, No.2.
- Rakhiemah, A. N., & Agustia, D. (2009). Pengaruh Kinerja Lingkungan terhadap CSR Disclosure dan Kinerja Finansial Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Simposium Nasional Akuntansi XII*, 4-6.
- Retherford, R. D., & Choe, M. K. (1993). *Statistical Models for Causal Analysis*. New York: John Wiley & Sons, Inc.
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill Building Approach* (7th ed). United Kingdom: John Wiley & Sons.
- Setianto, R. H., & Sukmana, R. (2016). Intellectual Capital and Islamic Banks' Performance: Evidence from Indonesia and Malaysia. *Iqtishadia*, Vol.9, No.2, 376-397.
- Smriti, N., & Das, N. (2018). The Impact of Intellectual Capital on Firm Performance: A Study of Indian Firms Listed in COSPI. *Journal of Intellectual Capital*, Vol.19, No.5.
- Subbareddy, K., & Reddy, M. K. K. (2017). Sustainable Growth Rate and Firm Performance. *National Conference on Marketing and Sustainable Development*.
- Ulum, Ihyaul. (2015). *Intellectual Capital: Model Pengukuran, Framework Pengungkapan, dan Kinerja Organisasi*. Malang: UMM Press.
- Uzliawati, L., & Djati, K. (2015). Intellectual Capital Disclosure, Corporate Governance Structure and Firm Value in Indonesian Banking Industry. *International Journal Monetary Economics and Finance*.
- Wernerfelt, Birger. (1984). A Resource-based View of The Firm. *Strategic Management Journal*, Vol.5, 171-180.
- Xu, J., & Wang, B. (2018). Intellectual Capital, Financial Performance and Companies' Sustainable Growth: Evidence from Korean Manufacturing Industry. *Sustainability*, 10, 4651.
- Xu, X. L., Chen, H. H., & Zhang, R. R. (2020). The Impact of Intellectual Capital Efficiency on Corporate Sustainable Growth – Evidence from Smart Agriculture in China. *Agriculture*, 10(6), 199.
- Yaseen, S.G., Dajani, D., & Hasan, Y. (2016). The Impact of Intellectual Capital on the Competitive Advantage: Applied Study in Jordanian Telecommunication Companies. *Computers in Human Behavior*.