

## DAFTAR PUSTAKA

- Abdolmohammadi, Mohammad J. (2005) "Intellectual Capital Disclosure and Market Capitalization", *Journal of Intellectual Capital*, Vol. 6, No. 3. pp 397-416.
- Anshori, Muslich dan Sri Iswati., 2009. *Metodologi Penelitian Kuantitatif*. Pusat Penerbitan dan Percetakan Unair, Surabaya.
- Barus, Sri H., dan Sylvia Veronica S., (2014) "The Effect of Intellectual Capital Disclosure on Cost of Capital: Evidence From Technology Intensive Firms in Indonesia", *Journal of Economics, Business, and Accountancy Ventura*, Vol. 17, No. 3, pp. 333-344.
- Bodie, Z., Alex K., Alan J. M., dan Ravi J. 2014. *Investments*. Asia Global Edition. Mc Graw Hill Education: Singapore.
- Bontis, N., Keow, W. and Richardson, S. (2000), "Intellectual capital and the nature of business in Malaysia", *Journal of Intellectual Capital*, Vol. 1, pp. 85-100.
- Botosan, C.A. (1997), "Disclosure Level and The Cost of Equity Capital", *The Accounting Review*, Vol. 72. 323-349.
- Botosan, C.A dan Marlene A. Plumlee, (2000), "Disclosure Level and Expected Cost of Equity Capital: An Examination of Analysts' Rankings of Corporate Disclosure and Alternative Methods of Estimating Expected Cost of Equity Capital", *Social Science Research Network Electronic Paper Collection*, [http://papers.ssrn.com/paper.taf?abstract\\_id=224385](http://papers.ssrn.com/paper.taf?abstract_id=224385).
- Boujelbene, Mohamed A., dan Habib A. (2013), "The Impact of Intellectual Capital Disclosure on Cost of Equity Capital: A Case of French Firms", *Journal of Economics, Finance and Administrative Science*, Vol. 18 No. 34, pp. 45-53.

- Bozzolan, Saverio., Francesco Favotto and Federica R. (2003), "Italian Annual Intellectual Capital Disclosure an Empirical Analysis", *Journal of Intellectual Capital*, Vol. 4 No. 4, pp 543-558.
- Bungin, Burhan., 2005, *Metodelogi Penelitian Kuantitatif*. Prenada Media: Jakarta.
- Caddy, I. (2000), "Intellectual capital: recognizing both assets and liabilities", *Journal of Intellectual Capital*, Vol. 2, pp. 129-46.
- Canibano, L., Garcia-Ayuso, C.M.and Sanches, P. (2000), "Accounting for Intangibles: a literature review", *Journal of Accounting Literature*, Vol. 19, pp. 102-130.
- Clifford, W. Smith danShanken J., (1996), "Implications of Capital Markets Research For Corporate Finance", *Financial Management*, Vol. 25, No.1, pp. 98-104.
- Cooke, T. E. (1989) "Disclosure in the Corporate Annual Reports of Swedish Companies", *Accounting and Business Research*, Vol 19 No. 74, pp 113-124.
- Gujarati, Damodar N. 2003. *Dasar-dasar Ekonometrika*. Jakarta: Salemba Empat.
- Guthrie, J., Petty, R., Ferrier, F. and Wells, R. (1999). *There is no accounting for intellectual capital in Australia: a review of annual reporting practices and the internal measurement of intangibles*, a paper presented at OECD Symposium on Measuring and Reporting of Intellectual Capital, Amsterdam.
- Guthrie, J. and Petty, R. (2000b), "Intellectual capital literature review", *Journal of Intellectual Capital*, Vol. 1 No. 2, pp. 155-76.
- Haniffa, R. M. dan Cooke T. E. (2005) "The Impact of Culture and Governance on CorporateSocial Reporting", *Journal of Accounting and Public Policy*, Vol. 24 pp. 391 -430.

- Hermawan, Sigit. 2011. The Integration of Intellectual Capital and Knowledge Management to Improve The Business Performance and Achieve The Competitive Advantage. *International Seminar, Strategic Management and Performance in Private and Public Sector at Economic and Business Faculty of Hasanuddin University, Makasar.*
- Itami, H. (1987), *Mobilizing Invisible Assets*, Harvard University Press, London.
- Jogiyanto, H. M. 2010. *Teori Portofolio dan Analisis Investasi*. Edisi Ketujuh. Yogyakarta: BPFE.
- Kieso, Donald E., Jerry J. Weygandt., dan Terry D. Warfield. 2011. *Intermediate Accounting*. Vol 1, IFRS Edition. USA : John Wiley & Sons.
- Komnencic, Biserka dan Dragana Pokrajcic, (2012) "Intellectual Capital and Corporate Performance of MNCs in Serbia", *Journal of Intellectual Capital*, Vol. 13 No. 1, pp 106-119.
- Li. Jing, Richard Pike dan Roszaini Haniffa. (2008) "Intellectual Capital Disclosure and Corporate Governance Structure in UK Firms", *Accounting and Business Research*, Vol. 38 No. 2 pp 137-159.
- Lintner, John (1965), "The Valuation of Risk Assets and The Selection of Risky Investments in Stock Portofolios and Capital Budgets", *The Review of Economics and Statistics*, Vol. 47, No. 1, pp. 13-27.
- Mangena, M., Richard P., dan Li Jing (2010) "Intellectual Capital Disclosure Practices and Effects on The Cost of Equity Capital: UK Evidence", The Institute of Chartered Accountants of Scotland, University of Bradford.
- Orens, R., Walter A., dan Nadine L., (2009) "Intellectual Capital Disclosure, Cost of Finance and Firm Value", *Journal of Management History Merged Into Management Decision*, Vol. 47 No. 10, pp. 1536-1554.

- Pernyataan Standar Akuntansi Keuangan No. 19 (Revisi 2012) *Aset Tidak Berwujud*. Dewan Standar Akuntansi Keuangan-Ikatan Akuntansi Indonesia. Jakarta.
- Rehman, Wasim Ul., Chaudhary Abdul Rehman., Hafeez Ur Rehman., and Ayesha Zahid. (2011). Intellectual Capital Performance and It's Impact on Corporate Performance: An Empirical Evidence from Modaraba Sector of Pakistan. *Australian Journal of Business and Management Research*, Vol. 1 No. 5. pp, 08-16.
- Rohma, Elis N. dan Bambang S. (2015), Dampak Pengungkapan Modal Intelektual pada Biaya Ekuitas, *Jurnal Ilmiah Mahasiswa FEB*, Universitas Brawijaya, Malang.
- Ross, Stephen A. dan R.W. Westerfield J.J. (2010), *Corporate Finance* (9th ed), Columbus, Ohio: The McGraw-Hill.
- Ross, Stephen A., (1977) "The Determination of Financial Structure: The Incentive-Signalling Approach", *The Bell Journal of Economics*, Vol. 8 No. 1, pp. 23-40.
- Scott, William R., 2012, *Financial Accounting Theory*, 6th ed., Toronto: Pearson Prentice Hall.
- Sharpe, William F., (1964), "Capital Asset Prices: A Theory of Market Equilibrium Under Conditions of Risk", *The Journal of Finance*, Vol. 19 No. 3, pp. 425-442.
- Spence, Michael (1973), "Job Market Signalling", *The Quarterly Journal of Economics*, Vol. 87 No. 3, pp. 355-374.
- Stewart, T.A. (1997) "*Intellectual Capital The New Wealth of Organizations*", Nicholas Brealey, London.
- Sveiby, K.E. (2001). "Method for Measuring Intangible Assets" . Available online at: [www.sveiby.com/articles](http://www.sveiby.com/articles).

Utami, Wiwik., (2005), “Pengaruh Manajemen Laba Terhadap Biaya Modal Ekuitas (Studi Pada Perusahaan Publik Sektor Manufaktur)”, Simposium Nasional Akuntansi VIII, Solo: 15-16 September.

Wallman, S.H.M. (1995), “Commentary: The Future of Accounting and Disclosure in an Evolving World: The Need for Dramatic Change”, *Accounting Horizons*, Vol. 10. No. 2, pp. 81-91.

Winarno, Wing W., (2009). Analisis Ekonometrika dan Statistika dengan Eviews. Yogyakarta: Unit Penerbit dan Percetakan STIM YKPN.

[www.idx.co.id](http://www.idx.co.id)

[www.sahamok.com](http://www.sahamok.com)

[www.finance.yahoo.com](http://www.finance.yahoo.com)

