

## DAFTAR PUSTAKA

- Anshori, Muslich & Sri Iswati. 2009. Metode Penelitian Kuantitatif. Bahan Ajar Fakultas Ekonomi dan Bisnis Universitas Airlangga.
- Barney, J. 1999. Firm Resources and Sustainable Competitive Advantage. *Journal of Management*. Vol. 17(1): 99-121
- Belkaoui, Ahmed Riahi. 2003. Intellectual Capital and Firm Performance of US Multinational Firms: A Study of the Resource-Based and Stakeholder Views. *Journal of Intellectual Capital*. Vol 4 (2). pp. 215-226
- Bontis. 2001. Assessing Knowledge Assets: A Review of the Models Used to Measure Intellectual Capital. *International Journal of Management Reviews*, 3: 41-60
- Brigham, E.F. & Houston, J.F. 2001. Fundamentals of Financial Management (9thed.), United States of America: Horcourt Collage.
- Cagnazzo, Luca, Paolo T., & Francesco F. 2010. "Benefits, Barriers and Pitfalls Coming from the ISO 9000 Implementation: The Impact on Business Performance", *Journal WSEAS Transactions on Business and Economics*, Vol. 7 No. 10: 313-321.
- Chen, M. C., Cheng, Hwang. 2005. "An Empirical Investigation of the Relationship Between Intellectual Capital and Firm's Market Value and Financial Performance", *Journal of Intellectual Capital*, Vol. 6 No. 2: 159-176.
- Cheng, M.-Y., Lin, J.-Y., Hsiao, T.-Y.& Lin, T.W. (2010), "Invested Resources, Competitive Intellectual Capital, and Corporate Performance", *Journal of Intellectual Capital*, Vol. 9 No. 4: 639-654.
- Deegan, C. 2004. *Financial Accounting Theory*. McGraw-Hill Book Company. Sydney.
- Donaldson, L., & Davis, J.H. 1999. Stewardship Theory, Agency Theory: CEO Governance and Shareholder Return. *Australian Journal of Management*. Vol 16 iss.1
- Firrer, Steven. 2003. Intellectual Capital and Traditional Measures of Corporate Performance. *Journal of Intellectual Capital*, 11, 23-44.
- Firrer, S. & Mitchell Williams. 2005 Firm Ownership Structure and Intellectual Capital Disclosure. *Journal of Accounting Research Collection School of Accountancy (Open Acces)*. Vol. 19(24)

- Foss, N. J. & Knudsen, T. 2003. The Resource-based Tangle: Toward a Sustainable Explanation of Competitive Advantage. *Managerial and Decision Economic*, pp.291-307
- Goh, Pek Chen. 2005. Intellectual Capital Performance of Commercial Banks in Malaysia. *Journal of Intellectual Capital*. Vol. 6 No. 3. pp. 385-396.
- Goh, P. C. & Lim, Kwew Pheng. 2010. Disclosing Intellectual Capital in Company Annual Reports. *Journal of Intellectual Capital*. Vol. 5(3): 500-510
- Ghozali, I, dan Anis Chariri. 2007. Teori Akuntansi. Semarang: Badan Penerbit Universitas Diponegoro.
- Global Industry Classification Standard (GICS) 2002
- Guthrie, J., Petty, R., and Yongvanich, K. 2004. Using content analysis as a research method to inquire into intellectual capital reporting. *Journal of Intellectual Capital*, Vol. 5. (No. 2)
- Guthrie, J., Suresh Cuganesan, and Leanne. 2009. Extended Performance Reporting: Evaluating Corporate Social Responsibility and Intellectual Capital Management. *Journal of Social and Environment Accounting*, Vol.1, No.1, pp.1-25
- Hitt, Michael A, Leonard Bierman, Katsuhiko Shimizu, Rahul Kochhar. 2001. Direct And Moderating Effects of Human Capital on Strategy and Performance in Professional Service Firms: A Resource-Based Perspective. *Academy of Management Journal*, Vol. 44 No. 1: 12-36.
- Hong, Pew & Phil Hancock. 2007. Intellectual Capital and Financial Return on Companies. *Journal of Intellectual Capital*. Vol 8, No 1, pp.51-61
- Ikatan Akuntan Indonesia. 2013. Pernyataan Standar Akuntansi Keuangan No.1. Jakarta: Salemba Empat
- 2009. Pernyataan Standar Akuntansi Keuangan No. 19. Jakarta: Salemba Empat
- Kamath, G. Bharathi. 2008. "Intellectual Capital and Corporate Performance in Indian Pharmaceutical Industry", *Journal of Intellectual Capital*, Vol. 9 No. 4: 684-704
- Khanqah, V. T., Khosroshahi, M. A., & Ghanavati, E. (2012). An Empirical Investigation of the Impact of Intellectual Capital on Firms' Market Value and Financial Performance: Evidence from Iranian Companies. *International Journal of Management Business Research*, 2(1), 1-12.
- Kieso, E. Donald, et al. 2011. *Intermediate Accounting Book*. Canada: John Wiley & Sons, Inc

- Kim, Dong-Young and Kumar, Vinod (2009). A framework for prioritization of intellectual capital indicators in R&D. *Journal of Intellectual Capital*, 10(2), 277–293.
- Kuncoro, M. 2003. Metode Riset untuk Ekonomi dan Bisnis. Jakarta: Erlangga
- Kuryanto, B dan Syafruddin, M. (2008). *Pengaruh Modal Intelektual terhadap Kinerja Keuangan Perusahaan*. Simposium Nasional Akuntansi XI. Pontianak, 1-30
- Madhani, P. M. 2010. Resource Based View of Competitive Advantage: An Overview. pp 3-22, Icfai University Press: India
- Maditinos, Chatzoudes, Tsairidis, dan Theriou. 2011. The Impact of Intellectual Capital on Market Value and Financial Performance. *Journal of Intellectual Capital*, Vol. 12(1): 224-245
- Mudrajad, Kuncoro. 2003. *Metode Penelitian Kuantitatif*. Yogyakarta: UPP AMP YKPM.
- Nazari, J. A, & Herremans, I. M. 2007. Extended VAIC Model: Measuring Intellectual Capital Components. *Journal of Intellectual Capital*. 8(4)
- O'Donovan, G. 2002. Environmental Disclosure in the Annual Report: Extending them Aplicability and Predictive Power of Legitimacy Theory. *Accounting, Auditing & Accountability Journal*. Vol. 15 (No. 3).
- Organization for Economic Do-operation and Development (OECD). 1999. *International Symposium on Measuring and Reporting Intellectual Capital Experience, Issues and Prospects*. Amsterdam, 9-11 June 1999
- Penrose, E. T. 1959. *The Theory of the Growth of the Firm*. New York: John Wiley.
- Petty, R, & Cuganesan. 2005. Voluntary Disclosure of Intellectual Capital: Examining Size, Industry Growth Effects. *Australian Accounting Review*, Vol. 15, No. 2, pp. 40
- Pulic, Ante. 2000. “VAIC – An Accounting Tool for IC Management. International”, *Journal of Technology Management*, Vol.20 No.5: 10-12
- Purnomasidhi, Bambang. 2006. Analisis Empiris terhadap Determinan Praktik Pengungkapan Modal Intelektual pada Perusahaan Publik di BEJ. *Jurnal Riset Akuntansi Indonesia*. Vol. 9 (1), pp 1-20
- Saleh, Norman M., et al. 2009. Ownership Structure and Intellectual Capital Disclosure in Malaysia. *Asian Academy of Management Journal of Accounting and Finance*, 1: 1-29

- Salehi, Mahdi, *et al.* 2014. The Relationship between Intellectual Capital with Economic Value Added and Financial Performance, *Iranian Journal of Management Studies*, Vol.7 No.2: 259-283
- Sawarjuwono, Tjiptohadi & Agustine Prihatin Kadir. 2003. Intellectual Capital: Perlakuan, Pengukuran, dan Pelaporan (sebuah *Library Research*). *Jurnal Akuntansi dan Keuangan*, 5(1): 35-57
- Suhardjanto, Djoko & Mari Wardhani. 2010. Praktik *Intellectual Capital* Perusahaan yang Terdaftar di Bursa Efek Indonesia. JAAI. Vol. 14, No. 1, pp 71-85
- Sugiyono. 2005. *Metode Penelitian Bisnis*. Bandung: CV Alfabeta
- Sveiby, K. 1997. The Intangible Asset Monitor. *Journal of Human Resource Costing and Accounting*, Vol. 2, No.1
- Tan, H. P., D. Plowman, P. Hancock. 2007. "Intellectual Capital and Financial Returns of Companies", *Journal of Intellectual Capital*, Vol. 8 No. 1, 76-95.
- Ulum, Ghazali, Chariri. 2008. Intellectual Capital dan Kinerja Keuangan: Suatu Analisis dengan Pendekatan Partial Least Square (PLS). Simposium Nasional Akuntansi 11, 10(2), 77-84
- Ulum, Ghazali. 2014. Intellectual Capital Performance of Indonesian Banking Sector: A Modified VAIC (MVAIC) Perspective. *Asian Journal Accounting and Finance*, 6(2), 103-134
- Wang, W.Y. & Chang, C. (2005), "Intellectual Capital and Performance in Causal Models Evidence from the Information Technology Industry in Taiwan", *Journal of Intellectual Capital*, Vol. 6 No. 2: 222-236.
- Widyaningdyah, Agnes Utari. 2009. Perspektif Akuntansi atas Aset Pengetahuan (Knowledge Asset). *Jurnal Akuntansi Kontemporer*. Vol 1 (1)
- Wibawa, Anas. 2005. *Analisis Praktik Manajemen Kualitas, Strategi Bisnis dan Pelaporan Kinerja Pada Perusahaan Bersertifikat ISO 9000 dna perusahaan Non-ISO 9000*. *Jurnal Riset Akuntansi Indonesia*, Vol. 7 No. 1: 1-12.
- Woodcock, R.H. & James Wodcock. 2011. Firm Characteristics and Intellectual Capital Disclosure by Australian Companies. *Journal of Human Resource Costing & Accounting*, 15(2): 102-126
- Yasmin, S. & Kurniawan. 2011. *Generasi Baru Mengolah Data Penelitian dengan Partial Least Square Modeling*. Jakarta: Salemba Infotek.