

## Daftar Pustaka

- Abdolmohammadi, M.J 2005, *Intellectual capital disclosure and market capitalization*, *Journal Intellectual Capital* Vol. 6 No. 3
- Astuti, P.D. dan A. Sabeni. 2005. "Hubungan Intellectual Capital dan Business Performance". Proceeding SNA VII solo. Pp. 694-707
- Asni, 2007, *Pengaruh Kinerja Intellectual Capital Terhadap Nilai Pasar Perusahaan Jasa Keuangan Di Bursa Efek Jakarta*, Thesis, Universitas Airlangga Surabaya
- Bontis, N 1998, *Intellectual capital questionnaire*, Available online at: [www.bontis.com](http://www.bontis.com). (accessed February 2014).
- Bontis, N 1998, *Intellectual capital: an exploratory study that develops measures and models*, *Management Decision*, Vol. 36 No. 2. p. 63.
- Bontis, N 2001, *Assessing knowledge assets: a review of the models used to measure intellectual capital*, *International Journal of Technology Management*. Vol. 3 No. 1. pp. 41-60.
- Bontis N, dan Fitz-enz, J 2002, *Intellectual capital ROI: a causal map of human capital antecedents and consequents*, *Journal of Intellectual Capital* Vol. 3 No. 3. pp. 223-47.
- Bontis, N, William Chua Chong Keow, Stanley Richardson, 2000, *Intellectual capital and business performance in Malaysian industries*, *Journal of Intellectual Capital*. Vol. 1 No. 1. pp. 85-100.
- Chen, M.C., S.J. Cheng, Y. Hwang, 2005, *An empirical investigation of the relationship between intellectual capital and firms' market value and financial performance*, *Journal of Intellectual Capital*, Vol. 6 No. 2. pp. 159-176
- Edvinsson, L. and M. Malone, 1997, *Intellectual Capital: Realizing Your Company's True Value by Finding Its Hidden Brainpower*, HarperCollins, New York, NY.
- Firer, S, and S.M. Williams, 2003, *Intellectual capital and traditional measures of corporate performance*, *Journal of Intellectual Capital*, Vol. 4 No. 3. pp. 348-360.
- Ghozali, I 2006, *Structural Equation Medeling; Metode Alternatif dengan PLS*, Badan Penerbit Undip, Semarang

- Goh, P.C., and K.P. Lim, 2004, *Disclosing intellectual capital in company annual reports; Evidence from Malaysia*, *Journal of Intellectual Capital* Vol. 5 No. 3. pp. 500-510
- Henry, Tan. 2007. *Analisis perbedaan kinerja keuangan antara bank asing dan bank umum di Indonesia*. Jakarta: Universitas Gunadarma Magister Manajemen Perbankan.
- Hong, Pew Tan, David Plowman dan Phil Hancock. 2007, *Intellectual capital and financial returns of companies*, *Journal of Intellectual Capital* Vol. 8 No. 1 pp 76-95
- Ikatan Akuntan Indonesia, 2002, *Pernyataan Standar Akuntansi Keuangan No. 19*, Salemba Empat, Jakarta
- Ikatan Akuntan Indonesia, 2007, *Standar Akutansi Keuangan*, Salemba Empat, Jakarta
- International Accounting Standards Board, 2004, *Summary of IAS 38*, available online at: [www.iasplus.com](http://www.iasplus.com). (accessed February 2014)
- Kuryanto, B dan M. Syafruddin, 2008, *Pengaruh Intellectual Capital terhadap Kinerja Perusahaan*. Universitas Diponegoro Semarang
- Meizaroh dan Jurica Lucyanda, 2012, *Pengaruh corporate governance, kinerja perusahaan, dan umur perusahaan terhadap pengungkapan modal intelektual*, media riset akuntansi Vol.2 No. 1, Jakarta, Februari 2012
- Nursalam, 2010, *Metodologi Penelitian Ilmu Keperawatan Edisi 3*, SalembaMedika, Jakarta
- Organization for Economic Co-operation and Development (OECD), 1999, *International Symposium on Measuring and Reporting Intellectual Capital: Experience, Issues and Prospects*, Amsterdam, 9-11 June 1999
- Petty, P. and J. Guthrie. 2000, *Intellectual capital literature review: measurement, reporting and management*, *Journal of Intellectual Capital*. Vol. 1 No. 2. pp. 155-75
- Pulic, A 1998, *Measuring the performance of intellectual potential in knowledge economy*, Paper presented at the 2nd McMaster Word Congress on Measuring and Managing Intellectual Capital by the Austrian Team for Intellectual Potential.
- Pulic, A 2000, *VAIC<sup>TM</sup> – an accounting tool for IC management*, available online at: [www.measuring-ip.at/Papers/ham99txt.htm](http://www.measuring-ip.at/Papers/ham99txt.htm) (accessed February 2014).

- Pulic, A dan Kolakovic M 2003, *Value creation efficiency in the new economy*, available online at: [www.vaic-on.net](http://www.vaic-on.net). (accessed February 2014).
- Sawarjuwono, T dan Agustine Prihatin Kadir 2003, *Intellectual capital: perlakuan, pengukuran, dan pelaporan* (sebuah library research), Jurnal Akuntansi dan Keuangan, Vol. 5 No. 1. pp. 35-57.
- Sullivan Jr., P.H. and P.H. Sullivan Sr, 2000, *Valuing intangible companies, an intellectual capital approach*, *Journal of Intellectual Capital*. Vol. 1 No. 4. pp. 328-340.
- Stewart, T A. 1991, *Brainpower: How Intellectual Capital is Becoming America's Most Valuable Asset*, Fortune, (June): 44-60.
- Stewart, T A. 1997, *Intellectual Capital: The New Wealth of Organization*, Doubleday/Currency. New York.
- Sulistyoningsih, Maisyaroh. 2006. *Analisis efisiensi biaya pada bank umum syariah di Indonesia menggunakan X-efisiensi*. Fakultas Ekonomi Universitas Negeri Semarang. (Dipublikasikan)
- Solikhah, Badingatus dkk, 2010, *Implikasi Intellectual Capital Terhadap Financial Performance, Growth, dan Market Value; Studi Empiris Dengan Pendekatan Simplistic Spesification*, Proceeding SNA XIII, Purwokerto
- Sudana, Made 2011, *Manajemen Keuangan Perusahaan Teori Dan Praktik*, Penerbit Erlangga, Jakarta
- Tan, H.P, Plowman, D, dan Hancock P. 2007. *Intellectual capital and financial return companies*. *Journal of Intellectual capital*. Vol. 8 No. 01, halaman 76-95.
- Ulum, Ihyaul, Imam Ghozali, dan Anis Chariri 2008, *Intellectual Capital dan Kinerja Keuangan Perusahaan: Suatu Analisis dengan Pendekatan Partial Least Squares*, SNA XI Pontianak.
- Ulum, Ihyaul, 2008. *Intellectual capital performance sector perbankan di Indonesia*. Jurnal Akuntansi dan Keuangan, Vol.10, No.2, November, halaman 77-84.
- Ulum, Ihyaul, 2009, *Intellectual Capital: Konsep dan Kajian Empiris*, Yogyakarta: Graha Ilmu.
- Wahdikorin, Ayu 2010, *Pengaruh Modal Intelektual Terhadap Kinerja Keuangan Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2007-2009*, Skripsi Sarjana Universitas Diponegoro, Semarang