

DAFTAR PUSTAKA

- Agustina, L. (2009). Pengaruh Karakteristik Perusahaan terhadap Luas Pengungkapan Informasi Keuangan pada Website Perusahaan, 1(2), h. 1–23.
- Arifah, Sarrah dan Medyawati, Henny. 2012. *Analisis Pengaruh Elemen Intellectual Capital terhadap Kinerja Keuangan pada Industri Perbankan yang Terdaftar di Bursa Efek Indonesia*. Universitas Gunadarma.
- Belkaoui, A. R. 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, No. 2: 215: 226
- Bontis, Nick (1998). “Intellectual Capital: An Exploratory Study that Develops Measures and Models.” *Management Decision* Vol. 36 No. 2, hal 63-76.
- Bontis, Nick, Wiliam Chua Chong Keow dan Stanley Richardson. (2000). *Intellectual Capital and Business Performance in Malaysian Industries*. *Journal of Intellectual Capital*. Vol 1, No. 1 Hal.4.
- Bozbura, F. T. (2004) Measurement and application of intellectual capital in Turkey. *The Learning Organization*. Vol. 11 Iss 4/5 pp. 357 – 367.
- Brigham, Eugene.F dan Joel F. Houston. 2001. *Manajemen Keuangan*. Edisi Kedelapan Buku 2. Jakarta: Erlangga.
- 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
- DeYoung, R. dan Rice T. (2003). Noninterest Income and Financial Performance at U.S. Commercial Banks. The Financial Review. Emerging Issues Series Supervision and Regulation Department Federal Reserve Bank of Chicago August 2003 (S&R-2003-2).
- Ermawati, Yana. (2016). “Analisis *Value Added Intellectual Coefficient* (Vaictm)

Dan Kinerja Keuangan Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia”. *Jurnal Manajemen dan Akuntansi* Vol.01 No.01 Hal.02

- Fachrudin. (2011, Mei). Analisis Pengaruh Struktur Modal, kuran Perusahaan, dan Agency Cost terhadap Kinerja Perusahaan. *jurnal akuntansi dan keuangan*, XIII(1), 37-46.
- Firer, S dan Williams, M. 2003. Intellectual Capital and Traditional Measures of Corporate Performance. *Journal of Intellectual Capital*. Vol. 4 No. 3, pp. 348- 360.
- Hardianto, D. S., dan Wulandari, P. (2015). Islamic Bank vs Conventional bank: Intermediation, Fee Based Service Activity and Efficiency. *International Journal of Islamic and Middle Eastern Finance and Management*, 9 (2), 296–311
- Harrison, S., and P.H. Sullivan. 2000. “Profiting form *intellectual capital*; Learning from leading companies”. *Journal of Intellectual Capital*. Vol. 1 No. 1. pp. 3346.
- International Federation od Accountants (IFAC). 1998. *Independence*. Available online at : www.ifac.org.
- Izzati, Chaerunisa dan Margaretha, Farah. 2014. Faktor-faktor yang mempengaruhi kinerja keuangan pada perusahaan basic industry and chemicals di Indonesia. *E-journal Manajemen Fakultas Ekonomi Universitas Trisakti*. Vol. 1. No.2. Hal21-43
- Kumalasari, P.D dan Astika, Ida B.P. 2013. “Pengaruh Modal Intelektual Pada Kinerja Keuangan di Bursa Efek Indonesia”. *E-journal Ekonomi dan Bisnis Universitas Udayana*. Vol. 2 No. 5
- Levine, Ross, 2002. Bank-Based or Market-Based Financial System: Which Is Better?. *Journal of Financial Intermediation*, Oktober 2002, Vol. 11 (4), hal. 398-428
- 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 World Congress on Measuring and Managing *Intellectual Capital* by the Austrian Team for Intellectual Potential.
- Pulic and Bornemann, M. and Leitner, K.H. (1999). *Measuring and Reporting Intellectual Capital: The Case of A Research Technology Organization*. Singapore Management Review. Vol. 24, No. 3
- Pulic, A. 2000. “VAICTM – an accounting tool for IC management”. available online at: www.measuring-ip.at/Papers/ham99txt.htm (accessed November 2006).
- Puntillo, Pina. 2009. *Intellectual Capital and business performance. Evidence from Italian banking industry*.
- Sari, Ni Made Vironika, Budiasih. 2014. *Pengaruh Debt to Equity Ratio, Firm Size, Inventory Turnover dan Assets Turnover pada Profitabilitas (Studi pada Perusahaan Wholesale and Retail Trade yang terdaftar di BEI)*. Bali : Fakultas Ekonomi dan Bisnis Universitas Udayana.
- Sarwono, J. 2012. “Mengubah Data Ordinal ke Data Interval dengan Metode Suksesif Interval (MSI). [online]. www.jonathansarwono.info
- Tan, H.P. (2007). “*Intellectual capital and financial returns of companies*. *Journal of Intellectual Capital*. Vol. 8 No. 1. pp. 76-95.
- Ting, Irene Wei Kiong dan Hooi Hooi Lean. 2009. “*Intellectual Capital Performance of Financial Institutions in Malaysia*” dalam *Journal of Intellectual Capital*. Vol.10, No.4, hlm 588-599.
- Ulum, Ihyaul (2007). “*Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Perusahaan Perbankan Di Indonesia*” *Tesis Universitas Diponegoro*
- Ulum, Ihyaul. (2013). “*Model Pengukuran Kinerja Intellectual Capital Dengan IB-VAIC Di Perbankan Syariah*. *Jurnal Penelitian Sosial Keagamaan*