

REFERENCES

- Aziz, A., Sharabati, A., &Jawad, S.N. (2010). Intellectual capital & business performance in the pharmaceutical sector of Jordan. *Journal Management Decisions* 44: 105-131. Emerald Group Publishing Limited
- Barney, J., Wright, M., &Ketchen, D.J. (2001). The resource – based view of the firm: Ten years after 1991. *Journal of Management* 27: 625-641. Emerald Group Publishing Limited
- Berzkalne, i., &Zelgalve, E. (2013).Intellectual capital & company value. *Procedia - Social and Behavioral Sciences* 110: 887-896. Elsevier Ltd
- Dewi, K., Young, M., & Sundary.R. (2014). Firm characteristics & intellectual capital disclosure on service companies listed in Indonesia stock exchange period 2008-2012. *Merit Research Journal of Accounting, Auditing, Economics, & Finance* 2 (2): 22-35
- Edvinsson, L., & Malone, M. S. (1997). Intellectual capital: Realizing your company's true value by finding its hidden brainpower. New York, NY: Harper Business
- Fathi, S., Farahmand, S.,&Khorasani, M. (2013).The impact of intellectual capital on financial performance. *International Journal of Academic Research in Business & Social Science* 2 (1): 6-17
- Ferdinand, A. (2008). *Metode penelitian manajemen*. Edisi 3. Badan Penerbit Universitas Diponegoro. Semarang

Ghozali, Imam. (2008). *Applikasi analisis multivariate dengan program SPSS*.

Badan Penerbit Universitas Dionegoro. Semarang

Ghozali, Imam. (2011). *Applikasi analisis multivariate dengan program IBM SPSS*.

Edisi 5, Cetakan V. Badan Penerbit Universitas Dionegoro. Semarang

Grant R.M (2002). *Contemporary strategy analysis: Concept, technique, applications* (4th ED). Massachusetts: Blackwell

Gogan, L.M., Artene, A., Sarca, I., & Draghici, A. (2016). The impact of intellectual capital on organizational performance. *Procedia - Social and Behavioral Sciences* 221: 292-298. Elsevier Ltd

Gujarati, Damodar . N. (2002). *Ekonometrika dasar*. (Edisi Alih Bahasa). Penerbit Erlangga, Jakarta

Heikal, M., Khaddafi, M., & Ummah, A. (2014). Influence analysis of ROA, ROE, DER, and CR, against corporate profit growth in automotive in Indonesia stock exchange. *International Journal of Academic Research in Business & Social Science* 4 (12): 101-114

Judge, W., Li, S. & Pinsker, R. (2010), National adoption of international accounting standards: An institutional perspective, *Corporate Governance: An International Review* 18 (3): 161-174.

Kurniawan, A. E., Herrhyanto, N., & Agustina, F. (2015). *Model regresi data panel berganda*. Volume 3 Nomor 1. EurekaMatika,

Lockett, A., & Thompson, R. (2001). The resource – based view and economics.

Journal of Management 27: 725-754

Maditinos, D., Chatzoudes, D., Tsairidis, C., & Theriou, G. (2011). The impact of intellectual capital on firms' market value & financial performance. *Journal of Intellectual Capital* 12 (1): 132-151. Emerald Group Publishing Limited

Mehri, M.G., Umar, S.M., Seidi, P., Hekmat, R.K, & Mosavi, S.H.N. (2013). Intellectual capital and firm performance of high intangible-intensive industries: Malaysia evidence. *Asian Social Science* 9 (9): 146-155

Nuryaman. (2015). The influence of intellectual capital on the firm's value with the financial performance as an intervening variable. *Procedia - Social and Behavioral Sciences* 211: 292-298. Elsevier Ltd

Othman, R., Arshad, R., Aris, N.A, & Arif S.M.M. (2015). Organizational resources and sustained competitive advantages of cooperative organizations in Malaysia. *Procedia – Social and Behavioral Sciences* 170: 120-127. Elsevier Ltd

Pulic, A. (2000).VAIC – an accounting tool for IC management. *International Journal of Technology Management* 20: 702-714

Roos, J., G. Roos, N. C. Dragonetti, & L. Edvinsson.(1997). Intellectual capital. London: Macmillan Business

Sekaran, U. (2000). *Research Method for Business*. Third Edition. New York. Jhon Wiley and Sons, Inc.

Sydler, R., Haefliger, S., &Pruksa, R. (2013). Measuring intellectual capital with financial figures: Can we predict firm profitability? *European Management Journal*: 1-16

The McGraw-Hill Companies Standard & Poor's. *Global Industry Classification*

Standard. 55 Waterstreet New York. 2006

Ulum,I., Rizqiyah, &Jati, A.W. (2016). Intellectual capital performance: A comparative study between financial & no – financial industry of Indonesian biggest companies. *International Journal of Economics & Financial Issue* 6 (4): 1436-1439

Yaseen, S.G., Dajani, D., &Hasan, Y. (2016). The impact of intellectual capital on the competitive advantage: Applied study in Jordanian telecommunication companies. *The computer in Human Behavior* 62: 168-175. Elsevier Ltd

Woodcock, J., Whiting, R. H. (2009).Intellectual capital disclosures by Australian companies. *Journal of Economic Literature Classification:* 1-31

Zicheng,,L., Zhuver, C., Shing, L.T.T., & Wah, C.S.K. (2016). The impact of intellectual capital on companies' performances: A study based on MAKE award Winners & non-MAKE award winner companies. *Procedia - Social and Behavioral Sciences:* 1-17. Elsevier Ltd