

DAFTAR PUSTAKA

- Agus Purwanto (2012). Pengaruh Pemilihan Kantor Akuntan Publik dan Karakteristik Manajemen Terhadap Manajemen Laba. *Diponegoro Journal of Accounting* Volume 6, Nomor 1, Tahun 2017, Halaman 1-13. ISSN (Online): 2337-3806
- Bambang Purnomosidhi (2005). Analisis Empiris Terhadap Diterminan Praktik Pengungkapan Modal Intelektual Pada Perusahaan Publik di BEJ. *Journal TEMA* (Telaah Ekonomi, Manajemen, dan Akuntansi). Volume 6
- BarorohNiswah (2013). Analisis Pengaruh Modal Intelektual Terhadap KinerjaKeuangan Perusahaan Manufaktur di Indonesia. *Jurnal Dinamika Akuntansi*Vol. 5, No. 2, September 2013, pp. 172-182. ISSN 2085-4277.
- Bontis, N. 2001. Assessing knowledge assets : *A review of the models used to measure intellectual capital*. *International Journal of Management Reviews*.
- Botosan, C.A. 1997. Disclosure Level and the Cost of Equity Capital. "Accounting Review 72, (3):323-349".
- Branswijck, D. and Everaert, P., (2012). *Intellectual Capital Disclosure Commitment : Myth or Reality?*, *Journal of Intellectual Capital*, Vol.13.
- Brooking, A., 1996. *Intellectual Capital Core Asset for the Third Millenium Entreprise*, International Thompson Business Press, London, Vol. 8, No.12-13, pp.76
- Chen, M., and Jiang (2007). *The Impact on Information Disclosure and Transparency Rangkings System and Coorporate Governance Structure on Interest Cost of Debt*. Wroking Paper. National Yunlin University of Science ang Technology, Taiwan.
- Dinis Abdiani dan Yeterina Widi Nugrahanti (2014), *Perbedaan Pengungkapan Intellectual Capital Berdasarkan Tipe Industri dan Perbedaan Kapitalisasi Pasar Berdasarkan Pengungkapan Intellectual Capital*, *Jurnal Cakrawala Akuntansi*, ISSN 1979-4851 Vol 6, No.2. pp 110-125
- Edvinsson, L., and M.S. Malone, 1997, *Intellectual Capital*, Piatkus, London.
- Edvinsson, L., dan M. Malone. 1997. *Intellectual Capital: Realizing Your Company's True Value by Finding Its Hidden Brainpower*. Harper Collins Publishers Inc. NewYork.
- 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.
- Francis, J.R Khurana, I.K & Pereira (2005). *Disclosure Incentives and effect s on Cost of Capital Around the World*. *Jurnal of Accounting & Economics*, 295-327.
- Ghozali, Imam. 2007. *Aplikasi Analisis Multivariate dengan Program SPSS. Edisi Ke 4*. Semarang:Badan Penerbitan Universitas Diponogoro.

- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate Lanjutan dengan Program SPSS*. Semarang:Badan Penerbitan Universitas Diponegoro
- Gujarati, Damodar N.2003. Basic Ekonometriks. 4 edition. McGraw_Hill. New York. USA
- Guthrie, James and Petty, Richard., (2000), *Intellectual Capital: Australian Annual Reporting Practice,, Journal of Intellectual Capital*, Vol. 1, No.3, pp. 241-251
- Guthrie,J., R. Petty., K. Yongvanich. 2004. Using Content Analsis as a research method to inquireinto intellectual capital reporting. *Journal of Intellectual Capital* 5(2) : 282-293
- Guthrie, J., Petty, R., Ferrier, F. and Wells, R. (1999), “There is no accounting for intellectual capital in Australia: review of annual re-orting practices and the internal measurement of intangibles within Australian organi-sations”, OECD conference Report, Amster-dam, June
- Harrison, S., and P.H. Sullivan. 2000. “Profitting form intellectual capital; Learning from leading companies”. *Journal of Intellectual Capital*. Vol. 1 No. 1. pp. 33-46.
- IhyaulUlum, I., I. Gozhali, dan A. Chariri, 2008. *Intellectual Capital dan Kinerja KeuanganPerusahaan; Suatu Analisis denganPendekatan Partial Least Squares*. Paper dipresentasikan pada acara Simposium Nasional Akuntansi XI. Pontianak
- Ihyaul Ulum 2012. “Investigasi Hubungan antara Modal Intelektual dan Praktik Pengungkapannya (IC Disclosure) dalam Laporan Tahunan Perusahaan”. *Jurnal Ekonomi Bisnis*. Tahun 17 No. 1, pp 36-45.
- Ihyaul Ulum 2015. *Intellectual capital disclosure: suatu analisis dengan four way numerical coding system*. *Jurnal Akuntansi Indonesia*. Volume 19. No 1, Juni 2015.
- Jelcic, Karmen.(2007). *Intellectual Capital Handbook of IC Management in Companies*. Zagreb: Intellectual Capital Center Croatia.
- Juniarti, Agnes Andriyani Sentosa. (2012), *Pengaruh Good Corporate Governance, Voluntary Disclosure Terhadap Biaya Hutang, Jurnal Akuntansi dan Keuangan*. Vol. 11.
- Kor, Y. Y., & Mahoney, J. 2004. Edith Penrose’s (1959) contributions to the resource based view of strategic management. *Journal of Management Studies*, 41: 183-191.
- Li, J., R, and Haniffa, R. 2008. Intellectual Capital Disclosure and Corporate Governance Structurein UK firms. “Accounting and Business Research, Vol.38, No.2, pp. 137-139”
- Mangena, M. Pike (2010). *Intellectual Capital Disclosure Practices and Effects in the Cost of Equity Capital : UK Evidence*. The Institute of Chartered Accountans of Scotland.
- Mardiyah, Aida Ainul. 2002. *Pengaruh Informasi Asimetri dan Disclosure terhadap Costof Capital*. *Jurnal Riset Akuntansi Indonesia*, Vol. 5, No. 2, Mei, h. 229-256.
- Mehdi Yousefi Talaromi, Seyyed Hasan, Saleh Nezhad (2013). *The Impact of Intellectual Capital Disclosure on Common Cost of Equity in the Companies Listed in Tehran Stock*

Exchange. European Online Journal of Natural and Social Sciences. Vol.2, No.3805-3602.

Meritum (2001), *Measuring Intangibles to Under-stand and Improved Innovation Management*, European Commision, Target Socio-Economic Research.

Millerand Whiting.2005. Voluntary disclosure of intellectual capital and the “hidden value”. *Journal of Economics Literature*.

Mohamed Ali Boujelbene, Habib Affes (2013). *The impact of intellectual capital disclosure on cost of equity capital: A case of French firms*. *Journal of Economics, Finance and Administrative Science*.

Noer Sasongko, Haris Novy Admadianto, Rina Trisnawati, Wiyadi (2016). *Effect of earnings management, intellectual capital disclosures, information asymmetry and firm size to cost of equity capital*. *South East Asia Journal of Contemporary Business, Economics and Law*, Vol. 11, Issue 1 (Dec 2016), pp. 89-100.

Pulic, A. 2000. “Basic Information on VAIC™”. available online at: www.vaic-on.net. (accessed November 2006). 1

Roos,G.and Roos, J.1997. *Measuring Your Company’s Intellectual Performance*, Long Range Planning. Vol.30, no. 3, pp.413-426.

Sengupta,P. (1998). *Coorporate Disclosure quality and the cost of debt*. *The Accounting Review*.

Stewart, T.1997.*Intellectual Capital: The New Wealth of Organization*, Doubleday, New York, NY.

Sveiby, Karl Erik (1998), “Measuring Intangibles & Intellectual Capital An Emerging Standard”,<http://www.sveiby.com/articles/Intangiblemethods.htm>

Sugiyono. (2012). *Memahami Penelitian Kualitatif*. Bandung : ALFABETA.

Suharsimi Arikunto. 2006.*Prosedur Penelitian*Jakarta: PT Rineka Cipta

Tan, H.P., D. Plowman, P. Hancock. 2007. “Intellectual Capital and Financial Returns of Companies. *Journal of Intellectual Capital*. Vol. 8 No. 1. pp. 76-95

Tayles, M., Bramley, A., Adshead, N., and Farr, J. (2002), “Dealing with the management of in-tellectual capital: The potential role of stra-tegic management accounting”, *Accounting, Auditing & Accountability Journal*, Vol. 15, No. 2, pp. 251-67.

William, S.M. (2000), “Is intellectual capital per-formance and disclosure related?”, *Journal of Intellectual Capital*, Vol. 2. No. 3, pp. 192-203.

Wulandari, Andri Prastiwi.2012. *Pengaruh Pengungkapan Intellectual Capital Terhadap Cost of Equity Capital*. *Jurnal Akuntansi Indonesia*. Vol 3, No.4, Hal.1. ISSN 2337-3086

Woodcock, J., H.R. Whiting. 2009. *Intellectual Capital Disclosure by Australian Companies*.
Paper accepted for presentation at the AFAANZ Conference, Adelaide, Australia.

