

REFERENCES

- Achmad Solechan. (2017). Pengaruh Efisiensi Modal Intelektual Terhadap Kinerja Keuangan Perusahaan di Indonesia. *Jurnal Kajian Akuntansi*, 1, 87–100.
- Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. In *Journal of Management* (Vol. 17, Issue 1, pp. 99–120). <https://doi.org/10.1177/014920639101700108>
- Bayraktaroglu, A. E., Calisir, F., & Baskak, M. (2019). Intellectual capital and firm performance: an extended VAIC model. *Journal of Intellectual Capital*, 20(3), 406–425. <https://doi.org/10.1108/JIC-12-2017-0184>
- Bontis, N., Dragonetti, N. C., Jacobson, K., & Roos, G. (1999). the Knowledge Toolbox: a Review of the Tools Ge Intangible Resources. *European Management Journal*, 17 (4)(4), 391–402.
- Brealey, R. A., Myers, S. C., & Marcus, A. J. (2008). Fundamentals of Corporate Finance: 3rd Edition. In *McGraw-Hill* (Vol. 53, Issue 9). <https://doi.org/10.1017/CBO9781107415324.004>
- Celenza, D., & Rossi, F. (2014). Intellectual capital and performance of listed companies: Empirical evidence from Italy. *Measuring Business Excellence*, 18(1), 22–35. <https://doi.org/10.1108/MBE-10-2013-0054>
- Chen, M. C., Cheng, S. J., & Hwang, Y. (2005). An empirical investigation of the relationship between intellectual capital and firms' market value and financial performance. *Journal of Intellectual Capital*, 6(2), 159–176. <https://doi.org/10.1108/14691920510598771>
- Choong, K. K. (2008). Intellectual capital: Definitions, categorization and reporting models. *Journal of Intellectual Capital*, 9(4), 609–638. <https://doi.org/10.1108/14691930810913186>
- Chowdhury, L. A. M., Rana, T., Akter, M. J. & Hoque, M. (2018). Impact of intellectual capital on financial performance: evidence from the Bangladeshi textile sector. *Journal of Accounting and Organizational Change*, 14(4), 429–454. <https://doi.org/10.1108/JAOC-11-2017-0109>
- Chu, S. K. W., Chan, K. H., Yu, K. Y., Ng, H. T., & Wong, W. K. (2011). An empirical study of the impact of intellectual capital on business performance. *Journal of Information and Knowledge Management*, 10(1), 11–21. <https://doi.org/10.1142/S0219649211002791>
- Collins, C. J., & Smith, K. G. (2006). Knowledge exchange and combination: The role of human resource practices in the performance of high-technology firms. *Academy of Management Journal*, 49(3), 544–560. <https://doi.org/10.5465/AMJ.2006.21794671>
- Danjuma, K. J., & Ajike, A. M. (2016). *THE INTERNATIONAL JOURNAL OF BUSINESS & MANAGEMENT Human Capital Efficiency and Corporate*

Performance : The Nigerian Perspective. 4(3), 1–9.

Dzenopoljac, V., Yaacoub, C., Elkanj, N., & Bontis, N. (2017). Impact of intellectual capital on corporate performance: evidence from the Arab region. *Journal of Intellectual Capital*, 18(4), 884–903. <https://doi.org/10.1108/JIC-01-2017-0014>

Fairfield, P. M., & Yohn, T. L. (2001). Using Asset Turnover and Profit Margin. *Review Of Accounting Studies*, 371–385.

Firer, S., & Mitchell Williams, S. (2003). Intellectual capital and traditional measures of corporate performance. *Journal of Intellectual Capital*, 4(3), 348–360. <https://doi.org/10.1108/14691930310487806>

Ghosh, S., & Mondal, A. (2009). Indian software and pharmaceutical sector IC and financial performance. *Journal of Intellectual Capital*, 10(3), 369–388. <https://doi.org/10.1108/14691930910977888>

Ghozali, I. (2011). *Aplikasi Analisis Multivariat dengan Program IBM SPSS 19*. Badan Penerbit Universitas Diponegoro.

Guiliani, M. (2016). Sensemaking, sensegiving, and sensebreaking: the case of intellectual capital measurement. *Journal of Intellectual Capital*, 17(2), 218–237.

Joshi, M., Cahill, D., Sidhu, J., & Kansal, M. (2013). Intellectual capital and financial performance: An evaluation of the Australian financial sector. *Journal of Intellectual Capital*, 14(2), 264–285. <https://doi.org/10.1108/14691931311323887>

Karno, S. S. D., Effendi, R., & Wijaya, T. (2011). Analisis Anggaran Biaya Operasional dan Anggaran Pendapatan Terhadap Kinerja Keuangan Berdasarkan Rasio Return on Asset (ROA) Pada PT . Graha Sarana Duta Palembang. *STIE MDP; JL. Rajawali, No 14, Palembang*, Telp (0711)376400/Fax (0711)376360 3Jurusan Akuntansi, STIE MDP, Palembang.

Kartikasari, Y., & Hadiprajitno, B. (2014). Pengaruh Modal Intelektual Terhadap Kinerja Perusahaan Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia. *Modus*, 15. <https://doi.org/10.24002/modus.v26i1.574>

Kok, A. (2006). *Intellectual capital management at universities*. april. <http://0- etd.uj.ac.za.ujlink.uj.ac.za/theses/available/etd-09012006-132720/>

Komnenic, B., & Pokrajčić, D. (2012). Intellectual capital and corporate performance of MNCs in Serbia. *Journal of Intellectual Capital*, 13(1), 106–119. <https://doi.org/10.1108/14691931211196231>

Kujansivu, P., & Lönnqvist, A. (2007). Investigating the value and efficiency of intellectual capital. *Journal of Intellectual Capital*, 8(2), 272–287. <https://doi.org/10.1108/14691930710742844>

Kuryanto, B., & Syafaruddin, M. (2008). Pengaruh Modal Intelektual Terhadap Kinerja Perusahaan. *Simposium Nasional Akuntansi 11 (SNA 11)*. <https://doi.org/10.1136/jmg.6.3.347>

- Maditinos, D., Chatzoudes, D., Tsairidis, C., & Theriou, G. (2011). The impact of intellectual capital on firms' market value and financial performance. *Journal of Intellectual Capital*, 12(1), 132–151. <https://doi.org/10.1108/14691931111097944>
- Marr, B., Schiuma, G., & Neely, A. (2004). Intellectual capital – defining key performance indicators for organizational knowledge assets. *Business Process Management Journal*, 10(5), 551–569. <https://doi.org/10.1108/14637150410559225>
- Munawir, S. (2000). *Analisa Laporan Keuangan Edisi Keempat* (L. Yogyakarta (ed.); 4th ed.).
- Pike, S., Fernström, L., & Roos, G. (2005). Intellectual capital: Management approach in ICS Ltd. *Journal of Intellectual Capital*, 6(4), 489–509. <https://doi.org/10.1108/14691930510628780>
- Pulic, A. (2000). VAICTM – An Accounting Tool for Intellectual Capital Management. *International Journal Technology Management*, 20(5/6/7/8), 702–714.
- Puntilo, P. (2009). Intellectual capital and business performance: evidence from Italian banking industry. *Journal of Corporate Finance*, 12(4), 97–115.
- Riahi-Belkaoui, A. (2003). Intellectual capital and firm performance of US multinational firms: A study of the resource-based and stakeholder views. *Journal of Intellectual Capital*, 4(2), 215–226. <https://doi.org/10.1108/14691930310472839>
- Sawarjuwono, T. (2003). Intellectual Capital: Pendekatan, Pengukuran Dan Pelaporan (Sebuah Library Research). *Jurnal Akuntansi Dan Keuangan*, 5(1), 35–57. <https://doi.org/10.9744/jak.5.1.pp.35-57>
- Sekaran, U. (2006). *RESEARCH METHODS FOR BUSINESS A Skill Building Approach* (4th ed.). John Wiley & Sons, Inc.
- Solikhah, B., Abdul Rahman, H., & Mernanto, W. (2010). Implikasi Intellectual Capital terhadap Financial Performance, Growth, dan MarketValue; Studi Empiris dengan Pendekatan Simplistic Specification. *Makalah Simposium Nasional Akuntansi XIII Purwokerto*, 1–29. <https://doi.org/10.1017/CBO9781107415324.004>
- Sugiyono. (2015). *Metode Penelitian Kuantitatif, kualitatif, dan RD* (22nd ed.). Alfabeta.
- Sukhemi. (2007). Sukhemi - Evaluasi Kinerja Keuangan Pada PT . Telkom, Tbk. *EVALUASI KINERJA KEUANGAN PADA PT. TELKOM, Tbk.*, 1.
- Tan, H. P., Plowman, D., & Hancock, P. (2007). Intellectual capital and financial returns of companies. *Journal of Intellectual Capital*, 8(1), 76–95. <https://doi.org/10.1108/14691930710715079>
- Ulum, I., Ghozali, I., & Chariri, A. (2008). Intellectual Capital Dan Kinerja Keuangan Perusahaan ; Suatu Analisis Dengan Pendekatan Partial Least Squares. *Symposium*

Nasional Akuntansi XI, 19(19), 23–24.

Zeghal, D., & Maaloul, A. (2010). Analysing value added as an indicator of intellectual capital and its consequences on company performance. *Journal of Intellectual Capital*, 11(1), 39–60. <https://doi.org/10.1108/14691931011013325>

