

DAFTAR PUSTAKA

- Ahmed, A., Khurshid, M. K., Zulfiqar, M., & Yousaf, M. U. (2019). Impact of Intellectual Capital on Firm Value: The Moderating Role of Managerial Ownership. *SMART Journal of Business Management Studies*, 15(2), 28. <https://doi.org/10.20944/preprints201901.0318.v1>
- Alexander, H. B. (2019). *Kapitalisasi Pasar Sektor Infrastruktur Rp 865 Triliun*. Kompas.Com. <https://properti.kompas.com/read/2019/09/27/190611121/kapitalisasi-pasar-sektor-infrastruktur-rp-865-triliun?page=all>
- Amalia, U., & Khanifah. (2013). *ANALISIS PENGARUH DIMENSI CASH CONVERSION CYCLE TERHADAP RETURN ON ASSET*.
- Anisa, W. G. (2012). Analisis Faktor Yang Mempengaruhi Pengungkapan Manajemen Risiko. *Skripsi FAKULTAS EKONOMIKA DAN BISNIS UNIVERSITAS DIPONEGORO SEMARANG*, 22.
- Ashbaugh-Skaife, H., Collins, D. W., & Kinney, W. R. (2007). The discovery and reporting of internal control deficiencies prior to SOX-mandated audits. *Journal of Accounting and Economics*, 44(1–2), 166–192. <https://doi.org/10.1016/j.jacceco.2006.10.001>
- Attari, M. A., & Raza, K. (2012). The optimal relationship of cash conversion cycle with firm size and profitability. *International Journal of Academic Research in Business and Social Sciences*, 2(4), 189–203.
- Bahari, S., Hariyanto, D., & Safitri, H. (2018). Pengaruh Solvabilitas, Likuiditas dan Aktivitas Terhadap Profitabilitas Perusahaan Jasa Sektor Infrastruktur, Utilitas dan Transportasi Yang Terdaftar di BEI. *Jurnal Produktivitas*, 5(1). <https://doi.org/10.29406/jpr.v5i1.1258>
- Bhini, B. (2015). Intellectual Capital and Value Creation in the Tunisian Manufacturing Companies. *Procedia Economics and Finance*, 23(October 2014), 783–791. [https://doi.org/10.1016/s2212-5671\(15\)00443-8](https://doi.org/10.1016/s2212-5671(15)00443-8)
- Boedi, S. (2008). Pengungkapan intellectual capital dan kapitalisasi pasar (studi empiris pada perusahaan publik di Indonesia). *Tesis*, 11–29.
- Bontis, N. (2001). Assessing knowledge assets: A review of the models used to measure intellectual capital. *International Journal of Management Reviews*, 3(1), 41–60. <https://doi.org/10.1111/1468-2370.00053>

- 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/10.1108/14691930510592771>
- CIMA. (2003). Understanding corporate value: managing and reporting intellectual capital. *CIMA, Chartered Institute of Management Accountants*, 1–28. http://www.cimaglobal.com/Documents/ImportedDocuments/tech_techrep_understanding_corporate_value_2003.pdf
- Dang, H. N., Vu, V. T. T., Ngo, X. T., & Hoang, H. T. V. (2019). Study the Impact of Growth, Firm Size, Capital Structure, and Profitability on Enterprise Value: Evidence of Enterprises in Vietnam. *Journal of Corporate Accounting & Finance*, 30(1), 144–160. <https://doi.org/10.1002/jcaf.22371>
- Desender, K. A., & Lafuente, E. (2009). The Influence of Board Composition, Audit Fees and Ownership Concentration on Enterprise Risk Management. *SSRN Electronic Journal*, January 2009, 38. <https://doi.org/10.2139/ssrn.1495856>
- Devi, S., Budiasih, I. G. N., & Badera, I. D. N. (2017). Pengaruh Pengungkapan Enterprise Risk Management Dan Pengungkapan Intellectual Capital Terhadap Nilai Perusahaan. *Jurnal Akuntansi Dan Keuangan Indonesia*, 14(1), 20–45. <https://doi.org/10.21002/jaki.2017.02>
- Edvinsson, L., & Sullivan, P. (1996). Developing a model for managing intellectual capital. *European Management Journal*, 14(4), 356–364. [https://doi.org/10.1016/0263-2373\(96\)00022-9](https://doi.org/10.1016/0263-2373(96)00022-9)
- Ejoh, N. (2014). The effect of internal controls on the financial performance of tertiary institutions in Nigeria. *International Journal of Economics, Commerce and Management*, II(10), 133–144.
- Freeman, R. E., & Mcvea, J. (1984). *A Stakeholder Approach to Strategic Management*.
- Gitman, L. J. (1974). Estimating Corporate Liquidity Requirements: A Simplified Approach. *Financial Review*, 9(1), 79–88. <https://doi.org/10.1111/j.1540-6288.1974.tb01453.x>
- Hadiningtyas, N. (2019). *Analisis Financial Distress pada Perusahaan Sektor Infrastruktur, Utilitas, dan Transportasi yang terdaftar di Bursa Efek Indonesia*.
[cholar.google.es/scholar?hl=es&as_sdt=0%2C5&q=Funcionalidad+Familiar+en+Alumnos+de+1º+y+2º+grado+de+secundaria+de+la+institución+educa](https://scholar.google.es/scholar?hl=es&as_sdt=0%2C5&q=Funcionalidad+Familiar+en+Alumnos+de+1º+y+2º+grado+de+secundaria+de+la+institución+educa)

tiva+parroquial+“Pequeña+Belén”+en+la+comunidad+de+Peralvillo%2C+u
bicada+en+el+distrito+de+Chancay+-+periodo+2018&btnG=

- Hejazi, R., Ghanbari, M., & Alipour, M. (2016). Intellectual, Human and Structural Capital Effects on Firm Performance as Measured by Tobin’s Q. *Knowledge and Process Management*, 23(4), 259–273. <https://doi.org/10.1002/kpm.1529>
- Holland, J. (2006). Fund management, intellectual capital, intangibles and private disclosure. *Managerial Finance*, 32(4), 277–316. <https://doi.org/10.1108/03074350610652242>
- Horrigan, J. O. (1968). A short history of financial statement ratio analysis. *The Accounting Review*, 43(2), 284–294.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Costs, and Ownership Structure. *Journal of Financial Economics*, 3, 305–360.
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2018). *Intermediate Accounting: IFRS Edition*. John Wiley & Sons, Inc.
- Kusnandar, V. B. (2019). *Jumlah Pulau di Indonesia Berkurang Menjadi 16 Ribu*. <https://databoks.katadata.co.id/datapublish/2019/06/12/jumlah-pulau-di-indonesia-berkurang-menjadi-16-ribu>
- Lestari. (2016). Pengaruh Intellectual Capital Terhadap Nilai Perusahaan. *Jurnal Akuntansi, Ekonomi Dan Manajemen Bisnis*, 4(1), 28–33.
- Mahputera. (2019). Pengaruh Internal Kontrol Terhadap Kinerja Perusahaan Pada Perusahaan Manufaktur Pencegahan Fraud Sebagai Variabel Intervening. *Journal of Economic, Public, and Accounting (JEPA)*, 2(1), 53–66. <https://doi.org/10.31605/jepa.v2i1.511>
- Noerirawan, M. R., & Muid, A. (2012). PENGARUH FAKTOR INTERNAL DAN EKSTERNAL PERUSAHAAN TERHADAP NILAI PERUSAHAAN (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia Periode 2007-2010). *PENGARUH FAKTOR INTERNAL DAN EKSTERNAL PERUSAHAAN TERHADAP NILAI PERUSAHAAN (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2007-2010)*, 1(1), 582–593.
- Noradiva, H., Parastou, A., & Azlina, A. (2016). The Effects of Managerial Ownership on the Relationship between Intellectual Capital Performance and Firm Value. *International Journal of Social Science and Humanity*, 6(7), 514–518. <https://doi.org/10.7763/ijssh.2016.v6.702>

- Nuryaman. (2015). The Influence of Intellectual Capital on The Firm's Value with The Financial Performance as Intervening Variable. *Procedia - Social and Behavioral Sciences*, 211(September), 292–298. <https://doi.org/10.1016/j.sbspro.2015.11.037>
- Orens, R., Aerts, W., & Lybaert, N. (2009). Intellectual capital disclosure, cost of finance and firm value. *Management Decision*, 47(10), 1536–1554. <https://doi.org/10.1108/00251740911004673>
- Panda, B., & Leepsa, N. M. (2017). Agency theory: Review of theory and evidence on problems and perspectives. *Indian Journal of Corporate Governance*, 10(1), 74–95. <https://doi.org/10.1177/0974686217701467>
- Ross, S. A. (1977). Determination of Financial Structure: the Incentive-Signalling Approach. *Bell J Econ*, 8(1), 23–40. <https://doi.org/10.2307/3003485>
- Schandl, A., & Foster, P. L. (2019). COSO Internal Control - Integrated Framework: An Implementation Guide for the Healthcare Industry. *COSO - Committee of Sponsoring Organizations of the Treadway Commission*, January, 5. <https://www.coso.org/Documents/COSO-CROWE-COSO-Internal-Control-Integrated-Framework.pdf>
- Spence, M. (1973). Job Market Signaling. *The Quarterly Journal of Economics*, 87(3), 355–374. <https://doi.org/10.2307/1882010>
- Stewart, T. A. (1991). *BRAINPOWER Intellectual capital is becoming corporate America's most valuable asset and can be its sharpest competitive weapon. The challenge is to find what you have -- and use it.* https://archive.fortune.com/magazines/fortune/fortune_archive/1991/06/03/75096/index.htm
- Telly, B. R. (2017). *Pengaruh Ukuran dan Cash Conversion Cycle terhadap Profitabilitas Perusahaan.*
- Ulum, I., Ghozali, I., & Chariri, A. (2007). *Intellectual Capital dan Kinerja Keuangan Perusahaan; Suatu Analisis dengan Partial Least Squares.* 19(19), 1–31.
- Verrecchia, R. E. (1990). Information quality and discretionary disclosure. *Journal of Accounting and Economics*, 12(4), 365–380. [https://doi.org/10.1016/0165-4101\(90\)90021-U](https://doi.org/10.1016/0165-4101(90)90021-U)
- Vodak, J. (2011). *the Importance of Intangible Assets for Making the Company's Value.* V, 104–119. https://frcatel.fri.uniza.sk/hrme/files/2011/2011_2_09.pdf