

## LIST OF REFERENCES

- Barus. S. H., & Siregar. S. V. (2014). The Effect of Intellectual Capital Disclosure on Cost of Capital : Evidence from Technology Intensive Firms in Indonesia. *Journal of Economics, Business, and Accountancy Venture*, 17 (3), 333-344
- Berzkalne. I., & Zelgalve. E. (2013). *Procedia – Social and Behavioral Sciences* ‘13: Intellectual Capital and Company Value
- Bontis, N. (1998). Intellectual Capital : An Exploratory Study that Develops Measures and Models. *Management Decision* 36 (2). Retrieved May 27, 2019.
- Brennan. N., & Connel. B. (2000). Intellectual Capital: Current Issues and Policy Implication. *Journal of Intellectual Capital* ,1 (3), 206-240. Retrieved May 29,2018.
- Cassey. A. J., & Smith. B. O., (2014). Simulating Confidence for the Ellison-Glaeser Index. *Journal of Economics* 81, 85-103.
- Chang. W. S., & Hsieh. J. J., (2011). Intellectual Capital and Value Creation-Is Innovation Capital A Missing Link? . *International Journal of Business and Management* 6 (2). Retrieved February 19, 2019.
- Chartered Institute of Management Accountants. *Understanding Corporate Value: Managing and Reporting Intellectual Capital*. Starovic
- Chen. M. C., Cheng. S. J., & Hwang. Y. (2005). An Empirical Investigation of the Relationship Between Intellectual Capital and Firm’s Market Value and Financial Performance. *Journal of Intellectual Capital* 6 (2). Retrieved May 27,2018.
- Deegan. C., (2004). *Financial Accounting Theory*. Sydney: McGraw-Hill Book
- Derun, I. (2013). The Essence of Intellectual Capital in Economics and Accounting. *Management Theory and Studies for Rural Business and Infrastructure Development* 35 (4). Retrieved May 26, 2018.
- Firer. S., & Williams. S. M. (2003). Intellectual Capital and Traditional Measures of Corporate Performance. *Journal of Intellectual Capital*, 4 (3), 348-360. Retrieved June 27,2018
- Ghozali, H. I. (2016). *Aplikasi Analisis Multivariate (8th ed.)*. Semarang: Badan Penerbit Universitas Diponegoro.

- Guthrie, J., Petty, R., & Ricceri, F. (2006). The Voluntary Reporting of Intellectual Capital Comparing Evidence from Hong Kong and Australia. *Journal of Intellectual Capital* 7 (2). Retrieved January 30, 2019.
- Hauke, J., & Kossowski, T. (2011). Comparison of Values of Pearson's and Spearman's Correlation Coefficients on The Same Sets of Data. *Quaestiones Geographicae* 30 (2). 87-93.
- Khalique. M., Shaari. J. A. N., & Isa. A. H. Mhd. (2011). Intellectual Capital and Its Major Components. *International Journal of Current Research*, 3 (6). Retrieved June 23, 2018 from <http://www.journalcra.com>
- Maditinos. D., et al. (2011). The Impact of Intellectual Capital on Firm's Market Value and Financial Performance. *Journal of Intellectual Capital*, 12 (1), 132-151. Retrieved June 21, 2018.
- Marr, B., Schiuma, G., & Neely, A. (2004). Intellectual Capital – Defining Key Performance Indicators for Organizational Knowledge Assets. *Business Process Management Journal* 10 (5), Retrieved May 28, 2018.
- Nimtrakoon, S. (2014). The Relationship Between Intellectual Capital, Firm's Market Value and Financial Performance : Empirical Evidence From Asian Countries. Retrieved June 4, 2018.
- Oliveira, L., Rodrigues, L. L., & Craig, R., (2013). Stakeholder Theory and the Voluntary Disclosure of Intellectual Capital Information. *Capsian Journal of Applied Sciences Research* 2 (3). Retrieved February 25, 2019.
- Pramelasari. Y. M. (2010). Pengaruh Intellectual Capital Terhadap Nilai Pasar dan Kinerja Keuangan Perusahaan. (Skripsi, Universitas Diponegoro, 2010)
- PwC Pocket Guide (2016).
- Roos, J., Roos, G., Edvinsson, L., & Dragonetti, N. C., (1997). *Intellectual Capital : Navigating in the New Business Landscape*. Houndsmill: Macmillan.
- Soebyakto, B. B., Agustina, M., & Mukhtaruddin (2015). Analysis of Intellectual Capital Disclosure Practises : Empirical Study on Services Companies Listed on Indonesia Stock Exchange. *GSTF Journal on Business Review* 4 (1). Retrieved April 5, 2019.
- Stahle, P., Stahle, S., & Aho, S. (2011). Value Added Intellectual Coefficient (VAIC) : A Critical Analysis. *Journal of Intellectual Capital*. Retrieved June 25, 2018.

- Suhendah. R. (2012). Pengaruh Intellectual Capital Terhadap Produktivitas, dan Penilaian Pasar Perusahaan Yang Go Public Di Indonesia Pada Tahun 2005-2007. Universitas Tarumanagara. Retrieved May 28, 2018. <http://www.sna.akuntansi.unikal.ac.id/makalah/019-AKPM-21.pdf>
- Ulum, I., Ghozali, I., & Chariri, A. (2008). Intellectual Capital dan Kinerja Keuangan Perusahaan; Suatu Analisis dengan Pendekatan Partial Least Squares.
- Yamola, A., Sharifi. A., & Zare. I. (2013). Intellectual Capital and Increase of Organizational Value. Middle-East Journal of Scientific Research, 18 (7), Retrieved May 26, 2018.

