

DAFTAR PUSTAKA

- Ahangar, R. G. (2011). *The relationship between intellectual capital and financial performance : An empirical investigation in an Iranian company*. 5(1), 88–95. <https://doi.org/10.5897/AJBM10.712>
- Barney, J. (1991). *Journal of Management*. <https://doi.org/10.1177/014920639101700108>
- Barratt, M., & Oke, A. (2007). *Antecedents of supply chain visibility in retail supply chains : A resource-based theory perspective*. 25, 1217–1233. <https://doi.org/10.1016/j.jom.2007.01.003>
- Bontis, N., Chua, W., & Keow, C. (n.d.). *I NTELLECTUAL C APITAL AND B USINESS P ERFORMANCE IN* By. December 1999.
- Chen, M. (2005). *An empirical investigation of the relationship between intellectual capital and firms ' market value and financial performance*. 6(2), 159–176. <https://doi.org/10.1108/14691930510592771>
- Chowdhury, L. A. M., Rana, T., Akter, M., & 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>
- Das, T. K., & Teng, B. S. (2000). A resource-based theory of strategic alliances. *Journal of Management*, 26(1), 31–61. <https://doi.org/10.1177/014920630002600105>
- Dzahabiyya, J., Jhoansyah, D., & Danial, R. D. M. (2020). *Analisis Nilai Perusahaan Dengan Model Rasio Tobin ' s Q*. 4(1), 46–55.
- Ermawati, Y., Noch, M. Y., Ikhsan, A., & Khaddafi, M. (2017). *Reconstruction of Financial Performance to Manage Gap between Value Added Intellectual Coefficient (V AICTM) and Value of Company in Banking Company Listed in Indonesia Stock Exchange*. 7(4), 4138.
- Faza, M. F., & Hidayah, E. (2014). *Pengaruh Intellectual Capital Terhadap Profitabilitas, Produktivitas, Dan Nilai Perusahaan Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia (BEI)*.
- Firer, S., Williams, S. M., & Firer, S. (2011). *Intellectual capital and traditional measures of corporate performance*. <https://doi.org/10.1108/14691930310487806>
- Gantio, R. (2016). *Influence of Intellectual Capital on ROA, ROE and Sales Growth*. Universitas Esa Unggul.
- Ghozali, I. (2013). *Aplikasi analisis multivariate dengan program SPSS*. Universitas Diponegoro.

- Gigante, G. (2013). *Intellectual Capital and Bank Performance in Europe*. 2(4), 120–129. <https://doi.org/10.5430/afr.v2n4p120>
- Goh, P. C. (2005). *Intellectual capital performance of commercial banks in Malaysia*. 6(3), 385–396. <https://doi.org/10.1108/14691930510611120>
- Grant, R. . (1991). *The Resource-Based Theory of Competitive Advantage: Implications for Strategy Formulation*, California Management Review. Springer.
- Hang Chan, K. (2009). Impact of intellectual capital on organisational performance: An empirical study of companies in the Hang Seng Index (Part 1). *The Learning Organization*, 16(1), 4–21. <https://doi.org/10.1108/09696470910927641>
- Herdayanto, I. & M. N. (2013). *Pengaruh Intellectual Capital pada Financial Performance Perusahaan Studi Empiris pada Perusahaan Infrastruktur, Utilitas, dan Transportasi yang Terdaftar di Bursa Efek Indonesia Tahun 2009-2011*.
- Kamath, G. B. (2015). Impact of Intellectual Capital on Financial Performance and Market Valuation of Firms in India. *International Letters of Social and Humanistic Sciences*, 48(1997), 107–122. <https://doi.org/10.18052/www.scipress.com/ilshs.48.107>
- Knight, D. J. (1999). *PERFORMANCE MEASURES “ LEVERAGING INTELLECTUAL CAPITAL REQUIRES A COMPANY TO BECOME A KNOWLEDGE-BASED ORGANIZATION AND TO REVISE ITS PERFORMANCE MEASURES ACCORDINGLY .” April*.
- Lev, B., & Zarowin, P. (1999). *P14_Boundaries_Financial_Reporting_1.pdf*.
- Maaloul, A., & Ze, D. (2010). *Analysing value added as an Analysing indicator of intellectual capital and its consequences on company*. 11(1), 39–60. <https://doi.org/10.1108/14691931011013325>
- Manuel, F., & Sardo, A. (2018). *The impact of financing decisions of intellectual capital on firms' financial performance and on the gap between firm's book value and market value*.
- Muhammad Nadeem, C. G. and C. N. (2015). *Does Intellectual Capital Efficiency Improve Firm Performance In BRICS Economies? A Dynamic Panel Estimation*.
- Peteraf, M. A., & Barney, J. B. (2003). Unraveling the resource-based tangle. *Managerial and Decision Economics*, 24(4), 309–323. <https://doi.org/10.1002/mde.1126>
- Petty, R. (2000). *Intellectual capital literature review and management*. 1(2), 155–176.
- Pulic, A. (2008). *The Principles of Intellectual Capital Efficiency - A Brief*

- Description. *Croatian Intellectual Capital Center*, 76, 1–24.
- Range, L., Issue, S., & Roos, J. (1997). *Measuring your Company 's Intellectual Performance*. 30(3), 413–426.
- Riahi-belkaoui, A. (2003). *Intellectual capital and firm performance of US multinational firms A study of the resource-based and stakeholder views*. 4(2), 215–226. <https://doi.org/10.1108/14691930310472839>
- Sangkala. (2006). *Intellectual Capital Manajemen*. YAPENSI.
- Serenko, A., & Bontis, N. (2013). *Investigating the current state and impact of the intellectual capital academic discipline*. 476–500. <https://doi.org/10.1108/JIC-11-2012-0099>
- Smriti, N., & Das, N. (2018). *The impact of intellectual capital on firm performance : a study of Indian firms listed in COSPI*. 19(5), 935–964. <https://doi.org/10.1108/JIC-11-2017-0156>
- Sugiyono. (2012). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. ALFABETA.
- 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>
- Ting, I. W. K., & Lean, H. H. (2009). Intellectual capital performance of financial institutions in Malaysia. *Journal of Intellectual Capital*, 10(4), 588–599. <https://doi.org/10.1108/14691930910996661>
- Ulum, I. (2013). Model Pengukuran Kinerja Intellectual Capital Dengan Ib-Vaic Di Perbankan Syariah. *Inferensi*, 7(1), 185. <https://doi.org/10.18326/infsl3.v7i1.185-206>
- Vladimir, D., Jano, S., & Bontis, N. (2016). *Intellectual capital and financial performance in the Serbian ICT industry*. 17(2), 373–396. <https://doi.org/10.1108/JIC-07-2015-0068>
- Wernerfelt, B. (2007). *A Resource-based View of the Firm*. 5(2), 171–180.