

DAFTAR PUSTAKA

- Abhayawansa, S. d. (2016). Does intellectual capital disclosure in analysts reports vary by firm characteristics. 35(26-38).
- Al-Attar, A. H. (2008). Earnings quality, bankruptcy risk and future cash flows. *Accounting and Business Research*, 38(1), 5-20.
- Aliyah, M. (2018). Analisis Pengaruh Economic Value Added (EVA) Dan Market Value Added (MVA) Terhadap Return Saham (Studi Pada Perusahaan Property Dan Real Estate Yang Terdaftar Di Bursa Efek Indonesia (Bei) PeriodeTahun 2012-2016). *Skripsi Fakultas Ekonomi dan Bisnis*.
- Al-Omush, A. (2014). The Association Between Accruals, Economic Value Added, and Cash Value Added and The Market Performance of UK and US Firms. Retrieved from <https://uwe-repository.worktribe.com/output/820447>
- Anifowose, M. A. (2017). Intellectual capital disclosure and corporate market value: does board diversity matter? *Journal of Accounting in Emerging Economics*, 7(3), 369-398. doi: 10.1108/JAEE-06-2015-0048
- Anifowose, M., Annuar, H. M., & Ibrahim, H. (2018). Intellectual capital efficiency and corporate book value: evidence from Nigerian economy. *Journal of Intellectual Capital*, 19(3), 644-668. doi:10.1108/JIC-09-2016-0091
- Ansori. (2015). Pengaruh Economic Value Added dan Market Value Added terhadap Return Saham pada Perusahaan Manufaktur yang Terdaftar di BEI. *Skripsi Fakultas Ekonomi dan Bisnis*.
- Baker, G. J. (1988). Compensation and incentives: practice vs theory. *The journal of Finance*, 43(3), 593-616.
- Barney, J. (2000). Firm resources and sustained competitive advantage. *Advances in Strategic Management*, 17(1), 203-227.
- Bhagat, S. a. (2008). Corporate governance and firm performance. *Journal of Corporate Finance*, 14(3), 257-273.
- Bierly, P. a. (1996). Generic knowledge strategies in the US pharmaceutical industry. *Strategic Management Journal*, 17(S2), 123-135.
- Bosworth, D. a. (2001). Market value, R&D and intellectual property: an empirical analysis of large Australian firms. *Economic Record*, 77(239), 323-337.
- Bounfour, A. (2002). How to measure Intellectual Capital's dynamic value: the IC-dVAL approach. *5th World Congress on Intellectual Capital*.

- Bounfour, A. (2003). The IC-dVAL approach. *Journal of Intellectual Capital*, 4(3), 396-413. doi:10.1108/14691930310487833
- Brooking, A. (1997). The management of intellectual capital. *Long Range Planning*, 30(3), 364-365.
- Call, A. C. (2009). Are analysts' earnings forecasts more accurate when accompanied by cash flow forecasts? *Review of Accounting Studies*, 14(2-3), 358-391. doi: 10.1007/s11142-009-9086-7
- Chang, S. (2007). Valuing Intellectual Capital and Firms' Performance: Modifying Value Added Intellectual Coefficient (VAIC™) in Taiwan IT industry.
- Copeland, T. K. (1991). Valuation: Measuring and Managing the Value of Companies.
- Edvinsson, L. (2002). Corporate Longitude: What You Need to Know To Navigate the Knowledge Economy, Financial Times. *Financial Times*.
- Edvinsson, L. (2013). IC 21: reflections from 21 years of IC practice and theory. *Journal of Intellectual Capital*, 14(1), 163-172.
- Edvinsson, L. a. (1997). Intellectual Capital: Realizing Your Company's True Value by Finding Its Hidden Brainpower. *Long Range Planning*, 163-172.
- Ehikioya, B. (2009). Corporate governance structure and firm performance in developing economies: evidence from Nigeria. *Corporate Governance*, 9(3), 231-243.
- Flamholtz, E. (1974). Human resource accounting: a review of theory and research. *Journal of Management Studies*, 11(1), 44-61.
- Foray, D. a. (1998). The knowledge-based economy: from the economics of knowledge to the learning economy. *Employment and Growth in the Knowledge-based Economy*, D. and Lundvall, B.-Å, 115-121.
- Galbreath, J. (2005). Which resources matter the most to firm success? An exploratory study of resource-based theory. *Technovation*, 25(9), 979-987.
- Ghozali, I. (2018). Aplikasi Analisis Multivariate dengan Program IBM SPSS 25. 9.
- Grant, R. (1996). Toward a knowledge-based theory of the firm. *Strategic Management Journal*, 33(3), 3-23.
- Harris, R. (2001). The knowledge-based economy: intellectual origins and new economic perspectives. *International Journal of Management Reviews*, 3(1), 21-40.

- Hatane, S. E., Zanderet's, C., & Tarigan, J. (2019). Intellectual Capital Disclosure in Determining the Economic Value Added Spread of Service Companies in Indonesia. *11*(1), 53-68.
- Hsu, Y.-H. a. (2009). Intellectual capital and new product development performance: the mediating role of organizational learning capability. *Technological Forecasting and Social Change*, *76*(5), 664-677.
- Huang, C. a. (2005). Exploration for the relationship between innovation IT and performance. *Journal of Intellectual Capital*, *6*(2), 237-252.
- Joia, L. (2000). Measuring intangible corporate assets: linking business strategy with intellectual capital. *1*(1).
- Joshi, M. C. (2013). Intellectual capital and financial performance: an evaluation of the Australian financial sector. *Journal of Intellectual Capital*, *14*(2), 264-285.
- Joshi, M., Cahill, D., Sidhu, J., & Kansal, M. (2012). Intellectual capital and financial performance: an evaluation of the Australian financial sector. *Journal of Intellectual Capital*, *14*(2), 264-285.
- Kamath, B. (2008). Intellectual Capital and Corporate Performance in Indian Pharmaceutical Industry. *Journal of Intellectual Capital*, *9*(4), 684-704.
- Koller, T. G. (2010). Valuation: Measuring and Managing the Value of Companies. 5.
- Kousenidis, D. N. (1998). Analysis of divisional profitability using the residual income profile: a note on cash flows and rates of growth. *Managerial and Decision Economics*, *19*, 55-58.
- Kujansivu, P. (2005). Intellectual capital performance in Finnish companies. *Paper presented at 3rd Conference on Performance Measurement and Management Control, Nice*, 1-14.
- Lehn, K. a. (1997). EVA, accounting profits, and CEO turnover: an empirical examination, 1985-1994. *Journal of Applied Corporate Finance*, *10*(2), 90-97.
- Lonnqvist, A. (2004). Measurement of intangible success factors: case studies on the design, implementation and use of measures. *doctoral dissertation*(475).
- López-Iturriaga, F. a.-S. (2001). Ownership structure, corporate value and firm investment: a simultaneous equations analysis of Spanish companies. *Journal of Management and Governance*, *5*(2), 179-204.

- Mehralian, G. R. (2012). "Intellectual capital and corporate performance in Iranian pharmaceutical industry. *Journal of Intellectual Capital*, 13(1), 138-158.
- Nazari, J. a. (2007). Extended VAIC model: measuring intellectual capital components. *Journal of Intellectual Capital*, 8(4), 595-609.
- O'Byrne, S. (1997). EVA® and shareholder return. *Financial Practice & Education*, 7(1), 50-54.
- Ohlson, J. (1995). Earnings, book values, and dividends in equity valuation. *Contemporary Accounting Research*, 11, 661-687.
- Okpala, P. a. (2010). Human capital accounting and its relevance to stock investment decisions in Nigeria. *European Journal of Economics, Finance and Administrative Sciences*, 21(1), 64-76.
- Omid, A. a. (2012). The relationship between intellectual capital and performance of companies (a case study of cement companies listed in Tehran Stock exchange). *World Applied Sciences Journal*, 20(4), 520-526.
- Pal, K. a. (2012). IC performance of Indian pharmaceutical and textile industry. *Journal of Intellectual Capital*, 13(1), 120-137.
- Phusavat, K. C.-L.-B. (2011). Interrelationships between intellectual capital and performance: empirical examination. *Industrial Management & Data Systems*, 111(6), 702-714.
- Pulic, A. (2000). VAIC™ – an accounting tool for IC management. *International Journal of Technology Management*, 20(5), 702-714.
- Riahi-Belkaoui, & Ahmed. (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.
- Richardson, S. (2006). Over-investment of free cash flow. *Review of Accounting Studies*, 11(2-3), 159-189.
- Rogerson, W. (1997). Intertemporal cost allocation and managerial investment incentives: a theory explaining the use of economic value added as a performance measure. *Journal of Political Economy*, 105(4), 770-795.
- Ross, S. A. (2000). Fundamentals of Corporate Finance.
- Saoussen, B. a. (2011). The effects of intangible investments on future OCF. *Journal of Intellectual Capital*, 12(4), 480-494.
- Sari, M. d. (2018). Mengukur Kinerja Keuangan dengan EVA dan MVA. *BENEFIT*, 3(1), 68-88.

- Sharma, A. a. (2010). Economic value added (EVA) – literature review and relevant issues. *International Journal of Economics and Finance*, 2(2), 200-220.
- Stern, J. S. (1996). Eva®*: an integrated financial management system**. *European Financial Management*, 2(2), 223-245.
- Stewart, T. (1991). Brainpower: how intellectual capital is becoming America's most valuable assets. *Fortune*, 123(11), 44-70.
- Stowe, J. R. (2007). Equity Asset Valuation.
- Strack, R. a. (2002). RAVE™: integrated value management for customer, human, supplier and invested capital. *European Management Journal*, 20(2), 147-158.
- Sveiby, K. (1997). The New Organizational Wealth: Managing and Measuring Knowledge-Based Assets.
- Tan, H. P. (2007). Intellectual capital and financial returns of companies. *Journal of Intellectual Capital*, 8(1), 76-95.
- Ting, I. a. (2009). Intellectual capital performance of financial institutions in Malaysia. *Journal of Intellectual Capital*, 12(4), 588-599.
- Van Staden, C. (1998). The Usefulness of the Value Added Statement in South Africa.
- Wallace, J. (1997). Adopting residual income-based compensation plans: do you get what you pay for? *Journal of Accounting and Economics*, 24(3), 275-300.
- Worthington, A. a. (2004). Australian evidence concerning the information content of economic value-added. *Australian Journal of Management*, 29(2), 581-606.