

## DAFTAR PUSTAKA

- Algifari. 2021. *Pengolahan Data Panell Untuk Penilaian Bisnis dan Ekonomi Dengan Eviews 11*. UPP STIM YKPN. Yogyakarta.
- Arifin, A. H. 2023. Moderasi Good Corporate Governance pada Pengaruh Intellectual Capital terhadap Kinerja Keuangan. *Ekonomi, Keuangan, Investasi Dan Syariah (EKUITAS)*, 4(3), 967–977. <https://doi.org/10.47065/ekuitas.v4i3.2556>
- Berzkalne, I., & Zelgalve, E. 2014. Intellectual Capital and Company Value. *Procedia - Social and Behavioral Sciences*, 110, 887–896. <https://doi.org/10.1016/j.sbspro.2013.12.934>
- Bimasakti, Y., & Warastuti, Y. 2024. Pengaruh Corporate Governance Dan Modal Intelektual Terhadap Kinerja Keuangan Perusahaan Perbankan Yang Terdaftar Pada Bursa Efek Indonesia Tahun 2016-2022. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 8(1), 601-631. <https://doi.org/10.31955/mea.v8i1.3733>
- Bontis, N. 1999. Managing organizational knowledge by diagnosing intellectual capital: Framing and advancing the state of the field. *International Journal of Technology Management*, 18(5), 433–462. <https://doi.org/10.1504/ijtm.1999.002780>
- Britto, D. P., Monetti, E., & Rocha Lima, J. da. 2014. Intellectual capital in tangible intensive firms: The case of Brazilian real estate companies. *Journal of Intellectual Capital*, 15(2), 333–348. <https://doi.org/10.1108/JIC-10-2013-0108>
- 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>
- Dewi, Alifia. P. 2015. Pengaruh Intellectual Cpital Terhadap Kinerja Keuangan Dan Pertumbuhan Perusahaan. Program S1 Akuntansi Universitas Islam Negeri Syarif Hidayatullah. Jakarta.

- Donaldson, T., & Preston, L. E. E. E. 1995. The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications. *The Academy of Management Review*. Vol. 20, No.1. <https://doi.org/10.2307/258887>
- Emar, A. E. S., & Ayem, S. 2020. Pengaruh Pengungkapan Enterprise Risk Management dan Pengungkapan Intellectual Capital Terhadap Nilai Perusahaan dengan Good Corporate Governance Sebagai Moderasi. *WACANA EKONOMI (Jurnal Ekonomi, Bisnis Dan Akuntansi)*. 19(2). 79-90. <https://doi.org/10.22225/we.19.2.1956.79-90>
- Entika, Nova Lili, & Ardiyanto, D. 2012. Pengaruh Elemen Pembentuk Intellectual Capital Terhadap Nilai Pasar Dan Kinerja Keuangan Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia (BEI). *Diponegoro Journal of Accounting*. 1(2).1-11. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/40>
- Faradina, I., & Gayatri. 2016. Pengaruh Intellectual Capital Dan Intellectual Capital Disclosure Terhadap Kinerja Keuangan Perusahaan. *E-Jurnal Akuntansi*. 15(2). 1623-1653. <https://ojs.unud.ac.id/index.php/akuntansi/article/view/19790>
- Firer, S. and Mitchell Williams, S. 2003, "Intellectual capital and traditional measures of corporate performance", *Journal of Intellectual Capital*, Vol. 4 No. 3, pp. 348-360. <https://doi.org/10.1108/14691930310487806>
- Freeman, R. E., Dmytriiev, S. D., & Phillips, R. A. 2021. Stakeholder Theory and the Resource-Based View of the Firm. *Journal of Management*, 47(7), 1757-1770. <https://doi.org/10.1177/0149206321993576>
- Ghozali, I., Ratmono, D. *Analisis Multivariat Dan Ekonometrika Teori, Konsep, dan Aplikasi dengan Eviews 10 Edisi 2*. Undip. Semarang.
- Gujarati. D.N., & Porter. D.C. 2009. *Basic Econometrics Fifth Edition*. McGraw-Hill/Irwin. New York.
- Hanun, N. R., Hanif, A., Ningrum, S., Bisnis, F., & Sidoarjo, M. 2023. Optimalisasi Nilai Perusahaan Melalui Moderasi Peran Good Corporate Governance. *Jurnal Reviu Akuntansi dan Keuangan*. Vol.13 No.3. Hal. 655-673. <https://doi.org/10.22219/jrak.v13i3.28029>

- Hartono, Jogyanto. 2013. *Metodelogi Penelitian Bisnis*. BPFE-Yogyakarta. Yogyakarta.
- Iswati, S., & Anshori, M. 2007. The Influence of Intellectual Capital to Financial Performance at Insurance Companies in Jakarta Stock Exchange ( JSE ). *Proceedings of the 13th Asia Pacific Management Conference*. 1393–1399.
- Jewell, J. J., & Mankin, J. A. 2011. What Is Your ROA ? an Investigation of the Many Formulas for Calculating Return on Assets. *Academy of Educational Leadership Journal*, 15(Special Issue). 79–91. <https://ssrn.com/abstract=2155943>
- Jusmansyah, M. 2020. Analisis Pengaruh Current Ratio, Debt To Equity Ratio, Total Asset Turn Over, Dan Return on Equity Terhadap Harga Saham. *Jurnal Ekonomika Dan Manajemen*. 9(2).179–198.
- Karunia L. dan Z. Rusyfan. 2021. Good Corporate Governance (GCG) Dan Komite Audit. *Zurra Infigro Media*. Bandung
- Leonard, D. A. dan F.X. Kurniawan. T. 2021. Pengaruh Intellectual Capital Terhadap Firm Performance : Government Ownership Variabel Moderasi. *Jurnal Paradigma Akuntansi*. 3(3). 1113. <https://doi.org/10.24912/jpa.v3i2.11802>
- Maji, S. G., & Goswami, M. (2016). Intellectual capital and firm performance in emerging economies: The case of India. *Review of International Business and Strategy*, 26(3), 410-430. <https://doi.org/10.1108/RIBS-03-2015-0019>
- MAPPI. 2018. *Kode Etik Penilai Indonesia (KEPI) Dan Standar Penilaian Indonesia (SPI) Edisi VII-2018*. International Valuation Standars Council. Jakarta.
- Ningrum, N. R., & Rahardjo, S. N. 2012. Analisis Pengaruh Intellectual Capital dan Corporate Governance Terhadap Financial Performance. *Diponegoro Journal of Accounting*, 1(1), 707-720. Retrieved from <https://ejournal3.undip.ac.id/index.php/accounting/article/view/591>
- Nugroho, A. 2012. Faktor – Faktor Yang Memengaruhi Intellectual Capital Disclosure (ICD). *Accounting Analysis Journal*. 1. (2). <https://doi.org/10.15294/aa.v1i2.702>

- Octaviany, I. 2015. Pengaruh Intellectual Capital Disclosure Terhadap Nilai Perusahaan Dengan Good Corporate Governance Sebagai Variabel Moderasi (Studi pada Perusahaan yang Termasuk dalam Kelompok “Sepuluh Besar” Pemeringkatan Corporate Governance Perception Index). *Jurnal Tekun*, VI. <https://doi.org/http://dx.doi.org/10.22441/tekun.v6i1.318>
- Prasojo, P., & Shalihin, M. Y. 2022. Menilai Efek Moderasi Dari Tata Kelola Perusahaan Pada Hubungan Intellectual Capital Dan Kinerja Pasar. *Jurnal Magister Akuntansi Trisakti*, 9(1), 1–14. <https://doi.org/10.25105/jmat.v9i1.8720>
- Pratama, et al. 2020. *Corporate Governance Teori, Perspektif, dan Praktik*. UM Purwokerto Press. Purwokerto
- Putra, M.B.R.H. 2021. Pengaruh Tata Kelola Perusahaan Terhadap Pengungkapan Modal Intelektual (Studi Kasus Pada Perusahaan Sektor Bank Di BEI). *Jurnal Ilmiah Mahasiswa FEB*, 1–16. <https://jimfeb.ub.ac.id/index.php/jimfeb/article/view/7833>
- Ramadhan, E.M.R., Wijaya, M.B.L., Ruslan, B. 2022. Corporate Governance and Principal-Agent Theory: a Critical Review. *Jurnal Ilmiah Ekonomi Dan Bisnis*, 10(2) . <https://doi.org/10.37676/ekombis.v10i2>
- Razafindrambinina, D., & Anggreni, T. (2011). Intellectual capital and corporate financial performance of selected listed companies in Indonesia. *Malaysian Journal of Economic Studies*, 48(1), 61–77.
- Reilly, R. F., & Schweih, R. P. 2014. *Guide to Intangible Asset Valuation*. In *Guide to Intangible Asset Valuation*. American Institute of Certified Public Accountants, Inc. New York.
- Rengga, A., & Sukamulja, S. 2013. Analisis Kinerja Keuangan Perusahaan-perusahaan Sektor Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia Tahun 2000 – 2013. Fakultas Ekonomi, Universitas Atma Jaya Yogyakarta, 1–15.
- Rengganis, P., Widarwati, E., Nurmalasari, N., & Sopiawadi, M. 2023. Intellectual Capital and Firm Performance: The Mediating Role of Governance. *International Journal of Human Resource Management*, 5, 465–474. <https://journal.uin.ac.id/NCAF/article/view/27834>

- Riahi, B. A. 2003, Intellectual capital and firm performance of US multinational firms: A study of the resource based and stakeholder views. *Journal of Intellectual Capital*. Vol. 4 No. 2. pp. 215--226. <https://doi.org/10.1108/14691930310472839>
- Rompas, I.C., Victor.S., and Yanuar D. 2019. Intellectual Capital, Corporate Performance, And Corporate Governance As Moderating Variable. *International Journal Advance Research (IJAR)*. 7(6). 497-505. <http://dx.doi.org/10.21474/IJAR01/9249>
- Rusli, Y. M., Piter, N., & Pangestu, J. C. 2020. Pengaruh Independent Board of Commissioners, Institutional Ownership, and Audit Committee Terhadap Firm Value. *Journal of Business and Applied Management*. 13(1). 49-101. <http://dx.doi.org/10.30813/jbam.v13i1.2136>
- Sawarjuwono, T., & Kadir, A. P. 2003. Intellectual Capital: Perlakuan, 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>
- Stewart, T.A. 1998. *Intellectual Capital (Modal Intelektual) Kekayaan Baru Organisasi*. PT Elex Media Komputindo Kelompok Gramedia. Jakarta
- Sudana, I Made. 2015. *Manajemen Keuangan Perusahaan Teori & Praktik*, Edisi II, Erlangga Jakarta
- Sugiyono. 2018. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta, Bandung.
- Sullivan, P. H. 2000. *Value-Driven Intellectual Capital: How To Convert Intangible Corporate Assets Into Market Value*. John Wiley & Sons Inc. Canada.
- Sutanto, N., & Siswantaya, I. G. 2014. Pengaruh Intellectual Capital Terhadap Kinerja Perusahaan Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Modus*. 26(1). 1-17. <https://doi.org/10.24002/modus.v26i1.574>

- Tertius, M. A., & Christiawan, Y. J. 2015. Pengaruh Good Corporate Governance terhadap Kinerja Perusahaan pada Sektor Keuangan. *Jurnal Akuntansi*. 3. 223–232.
- Tupamahu, M. 2018. “Dampak Modal Intelektual dan Tata Kelola Perusahaan Terhadap Kinerja Perusahaan”. Thesis Gelar Magister. Universitas Gadjah Mada.
- Ulum, I. 2008. Intellectual Capital Performance Sektor Perbankan di Indonesia. *Jurnal Akuntansi Dan Keuangan*, 10, 77–84.
- Ulum, I. 2013. Model Pengukuran Kinerja Intellectual Capital Dengan Ibc-Vaic Di Perbankan Syariah. *Inferensi*, 7(1), 185. <https://doi.org/10.18326/infsl3.v7i1.185-206>
- Velnampy, P. T. 2013. Corporate Governance and Firm Performance : A Study of Sri Lankan Manufacturing Companies. *Journal of Economics and Sustainable Development*, 4(3), 228–236.
- Wahdikorin, Ayu. 2010. *Pengaruh Modal Intelektual Terhadap Kinerja Keuangan Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2007-2009*. Program S1 Sarjana Fakultas Ekonomi Universitas Diponegoro. Semarang.
- Wang, W. Y., & Chang, C. 2005. Intellectual capital and performance in causal models. Evidence from the information technology industry in Taiwan. *Journal of Intellectual Capital*. 6(2). 222–236.
- Wernerfelt, B. 1984. A Resource-based View of the Firm. *Strategic Management Journal*. 5. 171–180.
- Yaldi, E., Johni, P.K., Eddy, S., Melani, K., Gunardi, G., Ronald, N., Selfi, K.H., Vira. 2022. Penerapan Uji Multikolinieritas Dalam Penelitian Manajemen Sumber Daya Manusia. *Jurnal Ilmiah Manajemen dan Kewirausahaan*. Vol. 1 No. 2. <https://doi.org/10.33998/jumanage.2022.1.2.89>
- Yonata, P. N., & Susanto, L. 2023. The Effects of Independent Commissioner, Managerial Ownership, Foreign Ownership, and Profitability on Intellectual Capital. *International Journal of Application on Economics and Business*, 1(3). 1360–1370.

Yudanthi, C. B. H., & Shanti, J. C. 2011. Intellectual Capital dan Ukuran Fundamental Kinerja Keuangan Perusahaan. *Jurnal Akuntansi Dan Keuangan*. 13(2), 57–66.