

## DAFTAR

## REFERENSI

- Al-Musali, Mahfoudh Abdul Kareem, dan Ku Nor Izah Ku Ismail. 2014. "Intellectual Capital and Its Effect on Financial Performance of Banks: Evidence from Saudi Arabia." *Procedia - Social and Behavioral Sciences* 164 ( 2014 ) 201 – 20.
- Ameneh, Zarei., Shamszadeh Bagher, dan Zarei Zhale. 2015. "The Effect of Intellectual Capital on Financial Performance of Banks Listed in Tehran Stock Exchange." *Journal of Money and Economy* Vol. 9 No. 4.
- Amyulianthy, Rafrini., dan Yetty Murni. 2015. "Intellectual Capital and Firm Performances." *International Journal of Business and Management Invention* Vol. 4 Issue. 9 pp. 13-23.
- Andriessen, D.G., dan C.D Stam. 2004. *Intellectual Capital of the European Union: Measuring the Lisbon Agenda Version 2004*. Diemen, Netherlands : Center for Research in Intellectual Capital.
- Anuonye, Ngozi Ben. 2015. "Intellectual Capital Measurement: Using the Earnings Per Share Model of Qouted Insurance Companies in Nigeria." *Journal International Business and Management* Vol. 10 No. 1 pp.88-98.
- Arifin, Jauhar. 2016. "Pengaruh Intelektual Kapital terhadap Kinerja Keuangan pada Perusahaan Sektor Perbankan yang terdaftar di Bursa Efek Jakarta Periode 2008-2012." *Jurnal AdBispreneur*. Vol. 1 No. 3 pp. 195-206.
- Astuti, Partiwidwi., dan Arifin Sabeni. 2005. "Hubungan Intellectual Capital dan Business Performance dengan Diamond Specification: Sebuah Perspektif Akuntansi." Paper dipresentasikan di *Simposium Nasional Akuntansi VII, Solo Indonesia, 15-16 September*.
- Barney, Jay B. 1991. "Firm Resources and Sustained Competitive Advantage." *Journal of Management* Vol 17 (1) pp : 99-120.
- Barney, Jay B, dan Delwyn N Clark. 2007. *Resource-based theory: Creating and Sustaining Competitive Advantage*. New York: Oxford University Press.
- Boekestein, Bram. 2006. "The relation between intellectual capital and intangible assets of pharmaceutical companies." *Journal of Intellectual Capital*. Vol. 7 No. 2 pp.241-253.
- Bontis, Nick. 1998. "Intellectual Capital: An exploratory study that develops measures and models." *Management Decision*. Vol. 36 No. 2 pp. 63-76.

- Bontis, Nick., Mary M Crossan, dan John Hulland. 2002. "Managing an Organizational Learning System by Aligning Stocks and Flows." *Journal of Management Studies* Vol. 39 No. 4 pp.437-469.
- Bontis, Nick., William Chua Chong Keow, dan Stanley Richardson. 2000. "Intellectual Capital and Business Performance in Malaysian Industries." *Journal of Intellectual Capital*. Vol. 1 No. 1 pp.85-100.
- Brooking, A. 1996. Intellectual Capital – Core asset for the Third Millenium Enterise. *International Thompson Business Press London* 8 (12-13):76.
- Chen, C. 2002. *Robust Regression and Outlier Detection with the ROBUSTREG Procedure*. Paper 265-27. North Carolina: SAS Institute.
- Chen, Ming-Chin., Shu-Ju Cheng, dan Yuhchang Hwang. 2005. "An Empirical Investigation of the Relationship between Intellectual Capital and Firms' Market Value and Financial Performance." *Journal of Intellectual Capital*. Vol. 6 No. 2 pp. 159-176.
- Deegan, C. 2004. *Financial Accounting Theory*. McGraw-Hill Book Company. Sydney.
- Dewi, Nuraisyah Rusmalia, dan Arum Setyowati. 2015. "Analisis Pengaruh Modal Intelektual terhadap Kinerja Perusahaan." *Jurnal Manajemen dan Kewirausahaan*. Vol. 13 No. 2 pp. 133-146.
- Draper, N dan H. Smith. 1992. *Analisis Regresi Terapan, Terjemahan Edisi Kedua*. Jakarta: PT. Gramedia Pustaka Utama.
- Fathi, Saeed., Shekoofeh Farahmand, dan Mahnaz Khorasani. 2013. "Impact of Intellectual Capital on Financial Performance." *International Journal of Academic Research in Economics and Management Sciences*. Vol. 2 No. 1.
- Gan, Kin, dan Zakiah Saleh. 2008. "Intellectual Capital and Corporate Performance of Technology-Intensive Companies: Malaysia Evidence." *Asian Journal of Business and Accounting* 1(1) pp. 113-129.
- Garcia-Meca, Emma, dan Isabel Martinez. 2005. "Assessing the quality of disclosure on intangibles in the Spanish capital market." *European Business Review* Vol. 17 No. 4 pp.305-313.
- Ghozali, Imam. 2006. *Aplikasi Analisis Multivariate*. Cetakan empat, BP Undip, Semarang.

- Gujarati. 2005. *SPSS Versi 16 Mengolah Data Statistik Secara Profesional*. Jakarta: Gramedia Pustaka Utama.
- Hamidah., Dian Puspita Sari, dan Umi Mardiyati. 2014. "Pengaruh *Intellectual Capital* terhadap Kinerja Keuangan pada Bank Go Public yang terdaftar di Bursa Efek Indonesia (BEI) Tahun 2009-2012." *Jurnal Riset Manajemen Sains Indonesia*. Vol. 5 No. 2 pp. 186-203.
- Khelwatenna, Sampath, dan Gamini Premaratne. 2012. "An Empirical Investigation on Intellectual Capital Performance: Evidence from Banking Sector". Available at SSRN 2157813.
- Khasanah, Rakhmah Ulfatul. 2014. "Analisis Pengaruh *Intellectual Capital* terhadap Kinerja Keuangan pada Perusahaan Manufaktur yang terdaftar di BEI Tahun 2009-2012." Skripsi, Universitas Islam Indonesia.
- Lestari, Santi Dwie., Hadi Paramu, dan Hari Sukarno. 2016. "Pengaruh *Intellectual Capital* terhadap Kinerja Keuangan Perbankan Syariah di Indonesia." *Jurnal Ekonomi dan Keuangan*. Vol. 20 No. 3 pp. 346-366.
- Meles, Antonio., Claudio Porzio, Gabriele Sampagnaro, dan Vincenzo Verdoliva. 2016. "The impact of the Intellectual Capital Efficiency on Commercial Banks Performance: Evidence from the US." *Journal of Multinational Financial Management*. DOI:<http://dx.doi.org/doi:10.1016/j.mulfin.2016.04.003>.
- Momeni, Mansoor., Mahmoud Dehghan Nayeri, Ali Faal Ghayoumi, dan Hoda Ghorbani. 2010. "Robust Regression and its Application in Financial Data Analysis." *World Academy of Science, Engineering and Technology*.
- Nurhayati, Siti. 2017. "The Analysis of The Effect of Intellectual Capital on Market and Financial Performance in LQ45 Listed in Indonesia Stock Exchange in 2010-2013." *Jurnal Akuntansi Riset*. Vol. 6 No. 1 pp. 127-166.
- 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. Pp. 292 – 298.
- Ozkan, Nasif., Sinan Cakan, dan Murad Kayacan. 2016. "Intellectual Capital and Financial Performance: A study of the Turkish Banking Sector." *Borsa Istanbul Review*. Vol. 17 Issue. 3 pp. 190-198. DOI:<https://doi.org/10.1016/j.bir.2016.03.001>.
- Pulic, Ante. 1998. "Measuring The Performance of Intellectual Potential In Knowledge Economy". Paper presented at the 2nd McMaster World

*Congress on Measuring and Managing Intellectual Capital by the Austrian Team for Intellectual Potential.*

- \_\_\_\_\_. 2000. "VAICTM – An Accounting Tool For IC Management." *Int. J. Technology Management*. Vol. 20 Nos. 5/6/7/8 pp. 702-714. DOI: 10.1504/IJTM.2000.002891.
- Puntillo, P. 2009. "Intellectual Capital and Business Performance. Evidence from Italian Banking Industry." *Electronic Journal of Corporate Finance* 4(12): 97-115.
- Roos, Goran, dan Johan, Roos. 1997. "Measuring your company's intellectual performance." *International Journal of Strategic Management*. Vol. 30 No. 3 pp.413-426.
- Ryan, Thomas P. 1997. *Modern Regression Methods*. New York : A Wiley-Interscience Publication.
- Saengchan, Sarayuth. 2008. "The Role of Intellectual Capital in Creating Value in the Banking Industry." Diakses 21 Maret.  
<http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.570.8066&rep=rep1&type=pdf>
- Sawarjuwono, Tjiptohadi, dan Augustine Prihatin Kadir. 2003. "Intellectual Capital: Perlakuan, Pengukuran dan Pelaporan (Sebuah Library Research)." *Jurnal Akuntansi dan Keuangan*. Vol. 5 No. 1 pp. 35-57.
- Setiawan, Aziz. 2015. "Pengaruh *Intellectual Capital* terhadap *Return On Assets* (ROA) Perusahaan (Studi Empiris pada Perusahaan Sektor Pertambangan yang terdaftar di Bursa Efek Indonesia Periode 2007-2012)." Skripsi, Universitas Negeri Yogyakarta.
- Suhendah, Rousilita. 2012. "Pengaruh Intellectual Capital terhadap Profitabilitas, Produktivitas, dan Penilaian Pasar pada Perusahaan yang Go Public di Indonesia pada Tahun 2005-2007." Paper dipresentasikan di *Simposium Nasional Akuntansi XV, Banjarmasin Indonesia, 20-23 September*.
- Tan, Hong Pew., David Plowman, dan Phil Hancock. 2007. "Intellectual Capital And Financial Returns Of Companies." *Journal of Intellectual Capital*. Vol. 8 No. 1 pp. 76-95.
- Trisnowati, Yanuar, dan Isti Fadah. 2014. "The Impact of Intellectual Capital on Bank's Market Value and Financial Performance in Indonesia Stock Exchange." Diakses 15 Maret.  
[https://Papers.Ssrn.Com/Sol3/Papers.Cfm?Abstract\\_Id=2408300](https://Papers.Ssrn.Com/Sol3/Papers.Cfm?Abstract_Id=2408300)

- Ulum, Ihyaul. 2007. "Pengaruh Intellectual Capital terhadap Kinerja Keuangan Perusahaan Perbankan di Indonesia." Tesis, Universitas Diponegoro.
- Watts, Ross L, and Jerold L Zimmerman. 1986. "Positive Accounting Theory." *Prentice Hall*.
- Yohai, V. J. 1987. "High Breakdown-Point And High Efficiency Robust Estimates For Regression." *The Annals of Statistics*. Vol. 15, No. 20, 642-656
- Zeghal, Daniel, dan Anis Maaloul. 2010. "Analysing Value Added as an Indicator of Intellectual Capital and its Consequences on Company Performance." *Journal of Intellectual Capital*. Vol. 11 No. 1 pp. 39-60.