

## DAFTAR PUSTAKA

- Alcaniz, Leire., Fernando Gomez-Bezares, Robin Roslender. 2011. Theoretical Perspective on Intellectual Capital: A Backward Look and a Proposal for Going Forward. *Accounting Forum*, Vol 35, pp 104 – 117.
- Astuti, Partwi Dwi. 2005. “Hubungan Intellectual Capital dan Business Performance.” *Jurnal MAKSI*. Vol 5, 34-58.
- Barney, JB. 1991. Firms Resources and Sustained Competitive Advantage. *Journal of Management*, Vol. 17, pp 99 – 120.
- Bowman, C., S. Toms., 2010. Accounting for Competitive Advantage: The Resource-Based View of The Firm and the Labour Theory of Value. *Critical Perspective on Accounting*, Vol 21, pp 183 – 194.
- Bornemann, M. 1999. Potential of Value System According to the VAIC Method. *International Journal Technology Management*, Vol. 18, pp 463 – 475.
- Bornemann, Manfred., Karl-Heinz Leitner. 2002. Measuring and Reporting Intellectual Capital: The Case of A Research Technology Organisation. *Singapore Management Review*, pp 7 – 19.
- Bontis, Nick. 1998. Intellectual Capital: An Exploratory Study that Develops Measures and Models, Vol 32, pp 63 – 76.
- Bontis, Nick, Wiliam 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.
- Bollen, L. Vergauwen, P. And Schnieders, S. 2005. *Linking Intellectual Capital and Intellectual Property to Company Performance*. Management Decision. Vol.43 N0. 9. pp. 1161-1185.
- Carmeli, Abraham., Ashler Tishler. 2004. The Relationships Between Intangible Organizational Elements and Organizational Performance. *Strategic Management Journal*. Vol 25, pp 1257 – 1278.

- Clarke, Martin. Dyna Seng., Rosalin H. Whiting. 2010. Intellectual Capital and Firm Performance in Australia. *Working Paper Series*, No. 12. Department of Accountancy and Business Law, University Of Otago.
- Chang, William S. 2010. The Different Proportion of IC Components and Firms' Market Performance: Evidence from Taiwan. *The International Journal of Business and Finance Research*, Vol. 4 No. 4, pp 121 – 134.
- Chen, Ming-Chin, Shu Ju Cheng, Yuhchang Hwang. 2005. "An Empirical Investigation of The Relationship Between Intellectual Capital and Firm's Market Value and Financial Performance". *Journal of Intellectual Capital*. Vol. 6, No. 2, pp.159-176.
- Chusnah, Flaurien Nurul dkk., 2014, *Pengaruh Intellectual Capital terhadap Kinerja Perusahaan dengan Strategi sebagai Pemoderasi*, Seminar Nasional Akuntansi XVII, Lombok.
- Coff, Russel W., 1999. When Competitive Advantage Doesn't Lead to Performance: The Resource Based View and Stakeholder Bargaining Power. *Organization Science*, Vol. 10., No. 2, pp 119 – 135.
- Conner, Kathleen R., C.K. Prahalad. 1996. A Resource Based Theory of the Firm: Knowledge versus Opportunism. *Organization Science*, Vol. 7 No. 5, pp 477 – 500.
- Donaldson, Thomas., Lee E. Preston. 1995. The Stakeholder Theory of The Corporation: Concepts, Evidence, and Implications. *Academy of Management Review*, Vol. 20 No. 1, pp 65 – 91.
- Edelman, Linda F., Candida G. Brush., Tatiana Manolova. 2005. CO-alignment in the Resource-Performance Relationship: Strategy as Mediator. *Journal of Business Venturing*, Vol. 20, pp 359 – 383.
- Fleming, M. Damon., Chee W Chow., Gongmeng Chen. 2009. Strategy, Performance-Measurement Systems and Performance: A Study of Chinese Firms. *The International Journal of Accounting*, Vol 44, pp 256 – 278.

- Freeman, Edward R., Andrew C. Wicks., Bidhan Parmar. 2004. Stakeholder Theory and The Corporate Objective Revisited. *Organization Science*. Vol. 15, No. 3, pp 364 – 369.
- Firer, S., and S.M. Williams. 2003. *Intellectual Capital and Traditional Measures of Corporate Performance*. Journal of Intellectual Capital. Vol. 4 No. 3. pp. 348-360.
- Gani, Lindawati., Johny Jermias. 2006. Investigating the Effect of Board Independence on Performance Across Different Strategies. *The International Journal of Accounting*, Vol 41, pp 295 – 314.
- Ghozali, Imam P., 2014, *Konsep dan Aplikasi dengan program AMOS22.0*, Edisi : Bahasa Indonesia, Semarang : Penerbit Universitas Diponegoro Semarang.
- Goh, Pek Chen. 2005. *Intellectual Capital Performance of Commercial Banks in Malaysia*. Journal of Intellectual Capital. Vol. 6 No. 3. pp. 385-396.
- Nazaruddin, Ietje dan Agus Tri Basuki, 2015, *Analisis Statistika Dengan SPSS*, Edisi Pertama, Yogyakarta : Penerbit Danisa Media.
- Joia, Luiz Antonio. 2000. Measuring Intangible Corporate Assets Linking Business Strategy with Intellectual Capital. *Journal of Intellectual Capital*, Vol. 1, pp 68 – 84.
- Kamath, G.B. 2007. “The Intellectual Capital Performance of Indian Banking Sector”. *Journal of Intellectual Capital*. Vol. 8, No. 1, pp.96-123.
- Madhani, Pankaj M. “Resource Based View (RBV) of Competitive Advantage: An Overview.” <http://ssrn.com/abstract=1578704>. Diakses Mei 2010.
- Makki, Muhammad Abdul Majid, Suleman Aziz Lodhi. 2008. Impact of Intellectual Capital Efficiency on Profitability. *The Lahore Journal of Economics*. Vol. 13, pp 81 – 98.

- Makki, M.A., Majid., Suleman Aziz Lodhi, Rashid Rahman. 2008. Intellectual Capital Performance of Pakistani Listed Corporate Sector. Vol. 3 No. 10, pp 45 – 51.
- Porter, Michael E. (1985), *Competitive Advantage*, Free Press, New York.
- Pulic, A. 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.
- Pulic, A. 2000. VAIC [www.vaic-on.net](http://www.vaic-on.net) (March 16, 2008) <sup>TM</sup> an Accounting Tool for IC Management. Available: [www.vaic-on.net](http://www.vaic-on.net) (March 16, 2008).
- Sawarjuwono, Tjiptohadi . Agustine Prihatin Kadir, 2003, “Intellectual Capital: Perlakuan Pengukuran dan Pelaporan (Sebuah Library Research)”, *Jurnal Akuntansi & Keuangan* Vol. 5, No. 1, Mei 2003: 35 – 57.
- Stewart, Thomas A (1991), “Brainpower”, *Fortune*, Juny, page 53-55
- Stewart, T., 1997. *Intellectual Capital: The New Wealth of Organization*, Doubleday, New York, NY.
- Striukova, Ludmila., Jeffrey Unerman, James Guthrie. 2008. Corporate Reporting of Intellectual Capital: Evidence form UK Companies. Vol 40, pp 297 – 313.
- 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.
- Tsan, W.W., and Chang, C.C. 2003. Measurement and Comparison of IT Industrial Intellectual Capital in Taiwan. *International Conference on “New Trends and Challenge of Science and Technological Innovation on Critical Era*. October 30, 2003, Taipei, R.O.C.

- Ulum, Ihyaul. 2008. "Intellectual Capital Performance Sektor Perbankan di Indonesia." *Paper disajikan pada SNA 11, Pontianak.*
- Ulrich, D. 1998. Intellectual Capital = Competence x Commitment, *Sloan Management Review*, Winter 1998: 15 - 26.
- Wang, Yong., Pervaiz K. Ahmed. 2009. The Moderating Effect of The Business Strategic Orientation on eCommerce Adoption: Evidence from UK Family Runs SMEs. *Journal of Strategic Information Systems*. Vol 18, pp 16 – 30.
- Ween-Min Lu, Wei-Kang Wang, Wei-Ting Tung, Fengyi Lin. 2010. Capability and Efficiency of Intellectual Capital: The Case of Fabless Companies in Taiwan. *Expert Systems with Applications*, Vol 37, pp 546 – 555
- Murhadi, Werner R., *Pemodelan SEM*,  
<http://hubla.dephub.go.id/publikasi/Laporan/pemodelan-sem.pdf>,  
 Diakses tanggal 04 Desember 2015 pk 20.00 WIB.
- Bahri, Syamsul, & Fahkry Zamzam, Model Penelitian Berbasis Kuantitatif, SEM-AMOS, [https://books.google.co.id/books?id=lOXoCAAQBAJ&pg=PA28&lpg=PA28&dq=univariate+pada+AMOS&source=bl&ots=TT P8xMNyrK&sig=c296LcIcHzPsqsWs1kTz\\_NEK-J8&hl=id&sa=X&redir\\_esc=y#v=onepage&q=univariate%20pada%20AMOS&f=false](https://books.google.co.id/books?id=lOXoCAAQBAJ&pg=PA28&lpg=PA28&dq=univariate+pada+AMOS&source=bl&ots=TT P8xMNyrK&sig=c296LcIcHzPsqsWs1kTz_NEK-J8&hl=id&sa=X&redir_esc=y#v=onepage&q=univariate%20pada%20AMOS&f=false), Diakses tanggal 04 Desember 2015 pk 22.00 WIB.