

DAFTAR PUSTAKA

- Aisyah, C. N., & Sudarno. (2014). Pengaruh Struktur Kepemilikan dan R&D terhadap Luas Pengungkapan Modal Intelektual. *Diponegoro Journal of Accounting*, 3(2), 154–168.
- Albertini, E., & Berger-Remy, F. (2019). Intellectual capital and financial performance: A meta-analysis and research agenda. *Management (France)*, 22(2), 216–249. <https://doi.org/10.3917/mana.222.0216>
- Alrawashedh, N. H., Khaddam, L. A., Sleihat, N., & Alharafsheh, M. (2021). Voluntary Disclosure of Intellectual Capital: The Case Of Family And Non-Family Businesses In Jordan. *Psychology and Education Journal*, 58(1), 2819–2837. <https://doi.org/10.17762/pae.v58i1.1166>
- An, Y., Davey, H., & Eggleton, I. R. C. (2011). The Effects of Industry Type, Company Size and Performance on Chinese Companies' IC Disclosure: A Research Note. *Australasian Accounting Business & Finance Journal*, 5(3), 107–116. <https://ro.uow.edu.au/aabfj/vol5/iss3/8/>
- Arrachman, F. R. (2020). *R&D Superdeduction Tax: Fasilitas ‘Super’ Untuk Penelitian dan Pengembangan*. Komite Pengawas Perpajakan Kementerian Keuangan. <http://www.komwasperpajakan.kemenkeu.go.id/Artikel/Details/1025>
- Astuti, N. M. A., & Wirama, D. G. (2016). Pengaruh Ukuran Perusahaan, Tipe Industri dan Intensitas Research and Development Pada Pengungkapan Modal Intelektual. *E-Jurnal Akuntansi Universitas Udayana*, 15(1), 522–548.
- Astuti, R. N., Fachrurrozie, Amal, M. I., & Zahra, S. F. (2020). Does audit committee quality mediate determinants of intellectual capital disclosure? *Journal of Asian Finance, Economics and Business*, 7(7), 199–208. <https://doi.org/10.13106/jafeb.2020.vol7.no7.199>
- Azis, S. N., Pagalung, G., & Habbe, A. H. (2019). Pengungkapan Modal Intelektual Dan Keuangan Dalam Kapitalisasi Pasar Dengan Siklus Hidup Industri Sebagai Pemoderasi (Intellectual Capital Disclosure and Financial Disclosure in Market Capitalization With Industry Life Cycle As Moderating Variable). *Jurnal Akuntansi Dan Keuangan Indonesia*, 16(1), 61–82.
- Barokah, L., & Fachrurrozie. (2019). Profitability Mediates the Effect of Managerial Ownership, Company Size, and Leverage on the Disclosure of Intellectual Capital. *Accounting Analysis Journal*, 8(1), 1–8. <https://doi.org/10.15294/aaaj.v8i1.27860>

- Basuki, A. T., & Prawoto, N. (2016). *Analisis Regresi dalam Penelitian Ekonomi dan Bisnis*. Raja Grafindo Persada.
- Bohalima, E. R., Zai, A. N., & Sitepu, W. R. B. (2021). Analisis Faktor-Faktor yang Memengaruhi Intellectual Capital Disclosure Pada Perusahaan Jasa yang Terdaftar Di Bursa Efek Indonesia Periode Tahun 2017-2019. *Akuntansi Dewantara*, 5(1), 33–49. <https://doi.org/10.26460/ad.v5i1.9260>
- Bozzolan, S., Favotto, F., & Ricceri, F. (2003). Italian annual intellectual capital disclosure: An empirical analysis. *Journal of Intellectual Capital*, 4(4), 543–558. <https://doi.org/10.1108/14691930310504554>
- Brand Finance Institute. (2019). *Global Intangible Finance Tracker 2019: An annual review of the world's intangible value* (Issue November). https://brandfinance.com/wp-content/uploads/1/gift_2.pdf
- Brand Finance Institute. (2021). *Global Intangible Finance Tracker 2021: An annual review of the world's intangible value* (Issue September). <https://brandirectory.com/download-report/brand-finance-gift-2021.pdf>
- Brigham, E. F., & Houston, J. F. (2019). *Fundamentals of Financial Management 15 Edition* (15 Edition). Cengage Learning.
- Brüggen, A., Vergauwen, P., & Dao, M. (2009). Determinants of intellectual capital disclosure: Evidence from Australia. *Management Decision*, 47(2), 233–245. <https://doi.org/10.1108/00251740910938894>
- Bukh, P. N., Nielsen, C., Gormsen, P., & Mouritsen, J. (2005). Disclosure of information on intellectual capital in Danish IPO prospectuses. *Accounting, Auditing & Accountability Journal*, 18(6), 713–732. <https://doi.org/10.1108/09513570510627685>
- Chandra, H. (2021). Pengungkapan Modal Intelektual. *Jurnal Akuntansi*, 13(1), 1–11. <https://doi.org/10.28932/jam.v13i1.3118>
- Chartered Institute of Management Accountants (CIMA). (2003). *Understanding corporate value: managing and reporting intellectual capital*. https://www.cimaglobal.com/Documents/ImportedDocuments/tech_techrep-understanding_corporate_value_2003.pdf
- Chen, M. (2019). Pengaruh Ukuran Perusahaan Terhadap Intellectual Capital Disclosure Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Keuangan Dan Bisnis*, 17(2), 38. <https://doi.org/10.32524/jkb.v17i2.580>
- Delvia, Y., & Alexander, N. (2018). The Effect of Size, Firm Age, Growth, Audit Reputation, Ownership and Financial Ratio on Intellectual Capital Disclosure. *Jurnal Bisnis Dan Akuntansi*, 20(1), 69–76.

- Devi, S., Budiasih, I. G. N., & Badera, I. D. N. (2017). Pengaruh Pengungkapan Enterprise Risk Management Dan Pengungkapan Intellectual Capital Terhadap Nilai Perusahaan. *Jurnal Akuntansi Dan Keuangan Indonesia*, 14(1), 20–45. <https://doi.org/10.21002/jaki.2017.02>
- Fakhroni, Z., & Irwansyah. (2017). Intellectual Capital Dan Market Value: Studi Perusahaan High-Ic Intensive Di Bursa Efek Indonesia. *Jurnal Riset Akuntansi Dan Keuangan*, 5(3), 1575–1588. <https://doi.org/10.17509/jrak.v5i3.9232>
- Ghozali, I., & Ratmono, D. (2017). *Analisis Multivariant dan Ekonometrika: Teori, Konsep dan Aplikasi dengan EViews 10* (2nd ed.). Badan Penerbit Universita Diponogoro.
- Gkotsis, P., Pugliese, E., & Vezzani, A. (2018). A technology-based classification of firms: Can we learn something looking beyond industry classifications? *Entropy*, 20(11), 887. <https://doi.org/10.3390/e20110887>
- Hatane, S. E., Kuanda, E. S., Cornelius, E., & Tarigan, J. (2020). Corporate Governance, Market Share, and Intellectual Capital Disclosure: Evidence from the Indonesian Agriculture and Mining Sectors. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 15(1), 75. <https://doi.org/10.24843/jiab.2020.v15.i01.p07>
- Ienciu, N. M., & Matiș, D. (2013). Intellectual capital disclosure of romanian listed companies. In C. N. Albu & R. V. Mustăță (Eds.), *Research in Accounting in Emerging Economies* (Vol. 13). Emerald Publishing Limited. [https://doi.org/10.1108/s1479-3563\(2013\)0000013011](https://doi.org/10.1108/s1479-3563(2013)0000013011)
- Ishaq, Dewi, R. R., & Wijayanti, A. (2020). The Effect Of Company Size, Industry Type And Research And Development Intensity On Intellectual Capital Disclosure. *Journal of Economics, Business, and Government Challenges*, 3(2), 87–94. <https://doi.org/10.33005/ebgc.v3i2.126>
- Isnalita, N. I. D. N., & Romadhon, F. (2018). The Effect of Company Characteristics and Corporate Governance on the Practices of Intellectual Capital Disclosure. *International Research Journal of Business Studies*, 11(3), 217–230. <https://doi.org/10.21632/irjbs.11.3.217-230>
- Issetiabudi, D. E. (2018). Pelaku Usaha Harus Peka Soal Modal Tak Berwujud. *Kabar24*. <https://kabar24.bisnis.com/read/20180118/15/727607/pelaku-usaha-harus-peka-soal-modal-tak-berwujud>
- Kasmir. (2016). *PENGANTAR MANAJEMEN KEUANGAN* (2nd ed.). Kencana.
- Khosidah, N., & Wahyudin, A. (2019). The Roles of Profitability in Moderating The Effects of Managerial Ownership, Leverage, and Firm Size Toward

- Intellectual Capital Disclosure. *Accounting Analysis Journal*, 8(2), 74–80. <https://doi.org/10.15294/aaaj.v8i2.33775>
- Kianto, A., Andreeva, T., & Pavlov, Y. (2013). The impact of intellectual capital management on company competitiveness and financial performance. *Knowledge Management Research and Practice*, 11(2), 112–122. <https://doi.org/10.1057/kmrp.2013.9>
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2014). Accounting Intermediate IFRS Edition. In *Journal of Chemical Information and Modeling* (2nd ed., Vol. 53, Issue 9). John Wiley & Sons.
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2018). *Intermediate Accounting: IFRS Edition 3rd ed.* (3rd ed.). John Wiley & Sons.
- Kozlenkova, I. V., Samaha, S. A., & Palmatier, R. W. (2014). Resource-based theory in marketing. *Journal of the Academy of Marketing Science*, 42(1), 1–21. <https://doi.org/10.1007/s11747-013-0336-7>
- Kusnandar, V. B. (2019, November 26). Inilah Valuasi 5 Unicorn Indonesia. *Katadata*. <https://databoks.katadata.co.id/datapublish/2019/11/26/inilah-valuasi-5-unicorn-indonesia>
- Lentjushenkova, O., & Lapina, I. (2014). The Classification of the Intellectual Capital Investments of an Enterprise. *Procedia - Social and Behavioral Sciences*, 156(April), 53–57. <https://doi.org/10.1016/j.sbspro.2014.11.118>
- Lentjushenkova, O., Zarina, V., & Titko, J. (2019). Disclosure of intellectual capital in financial reports: Case of Latvia. *Oeconomia Copernicana*, 10(2), 341–357. <https://doi.org/10.24136/oc.2019.017>
- Madhani, P. M. (2012). Intangible Assets: Value Drivers for Competitive Advantage. In G. N. Gregoriou & N. Finch (Eds.), *Best Practices in Management Accounting* (Vol. 30). Palgrave Macmillan. <https://doi.org/10.1057/9780230361553>
- Masita, M., & Muslih, M. (2017). Pengaruh Karakteristik Komite Audit Dan Kinerja Intellectual Capital Terhadap Pengungkapan Intellectual Capital. *E-Jurnal Akuntansi Universitas Udayana*, 18(2), 1663–1715.
- Mkumbuzi, W. P. (2015). Investment in employees and research and development and the signalling of intellectual capital by UK listed companies. *Asian Social Science*, 11(21), 148–161. <https://doi.org/10.5539/ass.v11n21p148>
- Mouritsen, J., Larsen, H. T., & Bukh, P. N. D. (2001). Intellectual capital and the “capable firm”: Narrating, visualising and numbering for managing knowledge. *Accounting, Organizations and Society*, 26(7–8), 735–762. [https://doi.org/10.1016/S0361-3682\(01\)00022-8](https://doi.org/10.1016/S0361-3682(01)00022-8)

- Mouritsen, J., Nikolaj Bukh, P., & Marr, B. (2004). Reporting on intellectual capital: Why, what and how? *Measuring Business Excellence*, 8(1), 46–54. <https://doi.org/10.1108/13683040410524739>
- Nadeem, M., Dumay, J., & Massaro, M. (2019). If You Can Measure It, You Can Manage It: A Case of Intellectual Capital. *Australian Accounting Review*, 29(2), 395–407. <https://doi.org/10.1111/auar.12227>
- Naimah, Z., & Mukti, N. A. (2019). The influence of audit committee's and company's characteristic on intellectual capital disclosure. *Asian Journal of Accounting Research*, 4(2), 170–180. <https://doi.org/10.1108/ajar-05-2019-0036>
- Nguyen, A. H., Pham, H. T., & Nguyen, H. T. (2020). Impact of working capital management on firm's profitability: Empirical evidence from Vietnam. *Journal of Asian Finance, Economics and Business*, 7(3), 115–125. <https://doi.org/10.13106/jafeb.2020.vol7.no3.115>
- Nurcholisah, K., & Yadiati, W. (2017). Intellectual Capital Disclosure and Information Asymmetry in General Banking Listed in Indonesia Stock Exchanged. *International Business Management*, 11(4), 972–983.
- Obeidat, B. Y., Tarhini, A., Masadeh, R., & Aqqad, N. O. (2017). The impact of intellectual capital on innovation via the mediating role of knowledge management: A structural equation modelling approach. *International Journal of Knowledge Management Studies*, 8(3–4), 273–298. <https://doi.org/10.1504/IJKMS.2017.087071>
- Obeidat, U., Obeidat, B., Alrowwad, A., Alshurideh, M., Masa'deh, R., & Abuhashesh, M. (2021). The effect of intellectual capital on competitive advantage: The mediating role of innovation. *Management Science Letters*, 11(4), 1331–1344. <https://doi.org/10.5267/j.msl.2020.11.006>
- Oliveira, L., Rodrigues, L. L., & Craig, R. (2006). Firm-specific determinants of Portuguese intangibles reporting: evidence from the Portuguese stock market. *Journal of Human Resource Costing & Accounting*, 10(1), 11–33. <https://doi.org/10.1108/14013380610672657>
- Ousama, A. A., Fatima, A., & Hafiz-Majdi, A. R. (2012). Determinants of intellectual capital reporting: Evidence from annual reports of Malaysian listed companies. *Journal of Accounting in Emerging Economies*, 2(2), 119–139. <https://doi.org/10.1108/20421161211229808>
- Padgett, R. C., & Galan, J. I. (2010). The effect of R&D intensity on corporate social responsibility. *Journal of Business Ethics*, 93(3), 407–418. <https://doi.org/10.1007/s10551-009-0230-x>

- Pratama, B. C., Wibowo, H., & Innayah, M. N. (2019). Intellectual Capital and Firm Performance in ASEAN: The Role of Research and Development. *Journal of Accounting and Investment*, 20(3). <https://doi.org/10.18196/jai.2003126>
- Rahman, M. M., Sobhan, R., & Islam, M. S. (2019). Intellectual Capital Disclosure and Its Determinants: Empirical Evidence from Listed Pharmaceutical and Chemical Industry of Bangladesh. *Journal of Business Economics and Environmental Studies*, 9(2), 35–46. <https://doi.org/10.13106/jbees.2019.vol9.no2.35>
- Saputro, Y. A., & Syafruddin, M. (2017). Karakteristik Perusahaan Dan Pengungkapan Modal Intelektual: Perusahaan-Perusahaan Di Indonesia Tahun 2015. *Diponegoro Journal of Accounting*, 6(4), 171–185.
- Sariningsih, W., & Saputro, F. E. N. (2020). Firm Size, Profitabilitas, Leverage, Jenis Perusahaan Audit, Jenis Industri, Penelitian dan Pengembangan sebagai Determinan Pengungkapan Modal Intelektual (ICD). *Jurnal Akuntansi, Keuangan Dan Bisnis*, 6(2), 104–116.
- Schaper, S., Nielsen, C., & Roslender, R. (2017). Moving from irrelevant intellectual capital (IC) reporting to value-relevant IC disclosures. *Journal of Intellectual Capital*, 18(1), 81–101. <https://doi.org/10.1108/jic-07-2016-0071>
- Sharma, S., & Dharni, K. (2017). Intellectual capital disclosures in an emerging economy: status and trends. *Journal of Intellectual Capital*, 18(4), 858–883. <https://doi.org/10.1108/JIC-09-2016-0092>
- Sudibyo, A. A., & Basuki, B. (2017). Intellectual capital disclosure determinants and its effects on the market capitalization: evidence from Indonesian listed companies. *SHS Web of Conferences*, 34, 07001. <https://doi.org/10.1051/shsconf/20173407001>
- Sugandi, H., & Handojo, I. (2019). the Determinants of Intellectual Capital Disclosure. *Jurnal Bisnis Dan Akuntansi*, 20(2), 93–100. <https://doi.org/10.34208/jba.v20i2.413>
- Sugiyono. (2015). *Metode Penelitian Pendidikan (Pendekatan Kuantitatif, Kualitatif, dan R&D)*. Alfabeta.
- Supradnya, I. N. T., & Ulupui, I. G. K. A. (2016). Pengaruh Jenis Industri, Kepemilikan Manajerial, Kepemilikan Institusional, dan Kepemilikan Asing terhadap Kinerja Modal Intelektual. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 5(5), 1385–1410.
- Susanto, Y. K., Pradipta, A., & Handojo, I. (2019). Determinant of Intellectual Capital Disclosure. *International Journal of Business, Economics and Law*,

- 20(5), 83–89.
- Suyono, N. A. (2019). Analisis Pengaruh Ownership Structure, Ukuran Perusahaan dan Jenis Industri Terhadap Pengungkapan Modal Intelektual. *Journal of Economic, Management, Accounting and Technology*, 2(2), 156–168. <https://doi.org/10.32500/jematech.v2i2.729>
- Sveiby, K. (2010). *Methods for Measuring Intangible Assets*. <https://www.sveiby.com/files/pdf/intangiblmethods.pdf>
- Tejedo-Romero, F., Araujo, J. F. F. E., & Emmendoerfer, M. L. (2017). Corporate governance mechanisms and intellectual capital. *Review of Business Management*, 19(65), 394–414. <https://doi.org/10.7819/rbgn.v19i65.3024>
- Ulum, I. (2015). INTELLECTUAL CAPITAL DISCLOSURE: AN ANALYSIS WITH FOUR WAY NUMERICAL CODING SYSTEM. *Jurnal Akuntansi Dan Auditing Indonesia*, 19(1), 39–50.
- Ulum, I., Harviana, R. R., Zubaidah, S., & Jati, A. W. (2019). Intellectual capital disclosure and prospective student interest: an Indonesian perspectives. *Cogent Business and Management*, 6(1), 1–13. <https://doi.org/10.1080/23311975.2019.1707041>
- Ulum, I., Salim, T. F. A., & Kurniawati, E. T. (2016). Pengaruh Corporate Governance Terhadap Praktik Pengungkapan Modal Intelektual Di Indonesia. *Jurnal Dinamika Akuntansi Dan Bisnis*, 3(1), 37–45. <https://doi.org/10.24815/jdab.v3i1.4395>
- Ulya, F. N. (2020, August 5). Valuasi Gojek Lebih Besar dari Garuda, Ini Sebabnya. *Kompas.Com*. <https://money.kompas.com/read/2019/08/14/070308926/valuasi-gojek-lebih-besar-dari-garuda-ini-sebabnya?page=all>
- Utami, R. S., & Agustin, H. (2020). PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS, DAN REPUTASI KANTOR AKUNTAN PUBLIK TERHADAP INTELLECTUAL CAPITAL DISCLOSURE (Studi Empiris pada Perusahaan High-IC Intensive yang Terdaftar pada Bursa Efek Indonesia Tahun 2016-2018). *Jurnal Eksplorasi Akuntansi*, 2(3), 3197–3215.
- Wahyuni, M. A., & Rasmini, N. K. (2016). Pengaruh Mekanisme Corporate Governance Pada Pengungkapan Modal Intelektual (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia). *Buletin Studi Ekonomi*, 21(1), 48–59.
- White, G., Lee, A., & Tower, G. (2007). Drivers of voluntary intellectual capital disclosure in listed biotechnology companies. *Journal of Intellectual Capital*, 8(3), 517–537. <https://doi.org/10.1108/14691930710774894>

- Whiting, R. H., & Woodcock, J. (2011). Firm characteristics and intellectual capital disclosure by Australian companies. *Journal of Human Resource Costing & Accounting*, 15(2), 102–126. <https://doi.org/10.1108/14013381111157337>
- Widarjo, W., Rahmawati, Bandi, & Widagdo, A. K. (2020). Underpricing and Intellectual Capital Disclosure: Evidence from Indonesia. *Global Business Review*, 21(6), 1325–1337. <https://doi.org/10.1177/0972150919857017>
- Widiatmoko, J., & Indarti, M. G. K. (2018). Karakteristik Perusahaan, Tipe Auditor dan Konsentrasi Kepemilikan Saham terhadap Pengungkapan Modal Intelektual. *Jurnal Bisnis Dan Ekonomi*, 25(2), 160–172.
- Widiatmoko, J., Indarti, M. G. K., & Pamungkas, I. D. (2020). Corporate Governance on Intellectual Capital Disclosure and Market Capitalization. *Cogent Business and Management*, 7(1). <https://doi.org/10.1080/23311975.2020.1750332>
- Yau, F. S., Chun, L. S., & Balaraman, R. (2009). Intellectual Capital Reporting and Corporate Characteristics of Public-Listed Companies in Malaysia. *Journal of Financial Reporting and Accounting*, 7(1), 17–35. <https://doi.org/10.1108/19852510980000639>