

## DAFTAR PUSTAKA

- Abdullah, D. F., & Sofian, S. (2012). The Relationship between Intellectual Capital and Corporate Performance. *Procedia - Social and Behavioral Sciences*, 40(6), 537–541. <https://doi.org/10.1016/j.sbspro.2012.03.227>
- Aida, R. N., & Rahmawati, E. (2015). Pengaruh Modal Intelektual dan Pengungkapannya Terhadap Nilai dan Kinerja Perusahaan. *Journal of Accounting and Investment*, 16(2), 96–109. <https://doi.org/10.18196/JAI-2015.0035>
- Andriessen, D. (2004). *Making Sense of Intellectual Capital: Designing a Method for the Valuation of Intangibles* (1st ed.). Elsevier Butterworth-Heinemann. <https://doi.org/10.4324/9780080510712>
- Arief, M. I., Erlina, & Yahya, I. (2014). Pengaruh Modal Intelektual Terhadap Nilai Perusahaan dengan Kinerja Keuangan Sebagai Variabel Intervening pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia. *Jurnal Telaah & Riset Akuntansi*, 7(2), 142–155.
- Arifin, A. H. (2018). Pengaruh Modal Intelektual dan Risiko Perbankan Terhadap Nilai Perusahaan Melalui Corporate Perform pada Industri Perbankan di Bursa Efek Indonesia. *Assets: Jurnal Ekonomi, Manajemen, Dan Akuntansi*, 8(2). <https://doi.org/10.24252/.v8i2.7250>
- Armstrong, C. S., Blouin, J. L., & Larcker, D. F. (2012). The incentives for tax planning. *Journal of Accounting and Economics*, 53(2012), 391–411. <https://doi.org/10.1016/j.jacceco.2011.04.001>
- Badarudin, A., & Wuryani, E. (2018). Pengaruh Corporate Social Responsibility dan Intellectual Capital Terhadap Nilai Perusahaan Dengan Kinerja Keuangan Sebagai Variabel Moderasi. *Jurnal Akuntansi AKUNESA*, 6(2), 1–26.
- Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*, 17(1), 99–120. <https://doi.org/10.1177/014920639101700108>
- Bayburina, E., & Golovko, T. (2009). Design of Sustainable Development: Intellectual Value of Large BRIC Companies and Factors of their Growth. *Electronic Journal of Knowledge Management*, 7(5), 535–558. <http://issuu.com/academic-conferences.org/docs/ejkm-volume7-issue5-article204>

- 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>
- Bewley, K., & Li, Y. (2000). Disclosure of Environmental Information by Canadian Manufacturing Companies: A Voluntary Disclosure Perspective. *Advances in Environmental Accounting and Management*, 1, 201–226. [https://doi.org/10.1016/S1479-3598\(00\)01011-6](https://doi.org/10.1016/S1479-3598(00)01011-6)
- Bontis, N., Keow, W. C. C., & Richardson, S. (2000). Intellectual capital and business performance in Malaysian industries. *Journal of Intellectual Capital*, 1(1), 85–100. <https://doi.org/10.1108/14691930010324188>
- Brigham, E. F., & Houston, J. F. (2009). *Fundamentals of Financial Management* (12th ed.). South-Western Cengage Learning.
- Brown, N., & Deegan, C. (1998). The public disclosure of environmental performance information - A dual test of media agenda setting theory and legitimacy theory. *Accounting and Business Research*, 29(1), 21–41. <https://doi.org/10.1080/00014788.1998.9729564>
- Camilia, I. (2016). The Effect of Environmental Performance and Environmental Cost in to Financial Performance of Manufacturing Companies. In *STIE Perbanas Surabaya*.
- Carroll, A. B. (1979). A Three-Dimensional Conceptual Model of Social Performance. *The Academy of Management Review*, 4(4), 497–505. <https://doi.org/10.2307/257850>
- Chareonsuk, C., & Chansa-Ngavej, C. (2008). Intangible asset management framework for long-term financial performance. *Industrial Management and Data Systems*, 108(6), 812–828. <https://doi.org/10.1108/02635570810884021>
- 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>
- Chen, S., Chen, X., Cheng, Q., & Shevlin, T. (2010). Are family firms more tax aggressive than non-family firms? *Journal of Financial Economics*, 95, 41–61. <https://doi.org/10.1016/j.jfineco.2009.02.003>
- Choong, K. K. (2008). Intellectual capital: definitions, categorization and reporting models. *Journal of Intellectual Capital*, 9(4), 609–638. <https://doi.org/10.1108/14691930810913186>

- Christensen, J., & Murphy, R. (2004). The Social Irresponsibility of Corporate Tax Avoidance: Taking CSR to the bottom line. *Development*, 47(23), 37–44. <https://doi.org/10.1057/palgrave.development.1100066>
- Christiawan, Y. Y., & Tarigan, J. (2007). Kepemilikan Manajerial: Kebijakan Hutang, Kinerja dan Nilai Perusahaan. *Jurnal Akuntansi Dan Keuangan*, 9(1), 1–8. <https://doi.org/10.9744/jak.9.1.pp.%201-8>
- Chung, K. H., & Pruitt, S. W. (1994). A Simple Approximation of Tobin's q. *Financial Management*, 23(3), 70–74. <http://www.jstor.org/stable/3665623>
- Cooper, D. R., & Schindler, P. S. (2014). *Business Research Methods* (12th ed.). The McGraw-Hill/Irwin.
- Daft, R. L. (2008). *Organizations Theory and Design* (10th ed.). South-Western Cengage Learning.
- Davenport, T. H., & Prusak, L. (1998). *Working Knowledge : How Organizations Manage What They Know*. Harvard Business School Press.
- de Villiers, C., & Sharma, U. (2017). A critical reflection on the future of financial, intellectual capital, sustainability and integrated reporting. *Critical Perspectives on Accounting*, 70. <https://doi.org/10.1016/j.cpa.2017.05.003>
- 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>
- Dyreg, S. D., Hanlon, M., & Maydew, E. L. (2008). Long-Run Corporate Tax Avoidance. *The Accounting Review*, 83(1), 61–82. <https://doi.org/10.2308/accr.2008.83.1.61>
- El Tawy, N., & Tollington, T. (2012). Intellectual capital: Literature review. *International Journal of Learning and Intellectual Capital*, 9(3), 241–259. <https://doi.org/10.1504/IJLIC.2012.047286>
- Elkington, J. (1997). *Cannibal with Forks: The Triple Bottom Line is 21st Century Business*. Capstone Publishing Limited.
- Fama, E. F. (1978). The Effects of a Firm's Investment and Financing Decisions on the Welfare of Its Security Holders. *The American Economic Review*, 68(3), 272–284.
- Fariana, R. (2014). Pengaruh Value Added Capital Employed (VACA), Value Added Human Capital (VAHU) dan Structural Capital Value Added (STVA)

Terhadap Kinerja Keuangan Perusahaan Jasa Keuangan Yang Go Public Di Indonesia. *Majalah Ekonomi*, XVIII(2), 79–108.

- Firer, S., & Williams, S. M. (2003). Intellectual capital and traditional measures of corporate performance. *Journal of Intellectual Capital*, 4(3), 348–360. <https://doi.org/10.1108/14691930310487806>
- Fitriani, A. (2013). Pengaruh Kinerja Lingkungan dan Biaya Lingkungan terhadap Kinerja Keuangan pada BUMN. *Jurnal Ilmu Manajemen (JIM)*, 1(1), 137–148.
- Frank, M. M., Lynch, L. J., & Rego, S. O. (2009). Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting. *Accounting Review*, 84(2), 467–496. <https://doi.org/10.2308/accr.2009.84.2.467>
- Freeman, R. E., & Reed, D. L. (1983). Stockholders and Stakeholders: A New Perspective on Corporate Governance. *California Management Review*, XXV(3), 88–106. <https://doi.org/10.2307/41165018>
- Freire-Serén, M. J., & Martí, J. P. (2013). Tax avoidance, human capital accumulation and economic growth. *Economic Modelling*, 30, 22–29. <https://doi.org/10.1016/j.econmod.2012.08.021>
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23* (8th ed.). Badan Penerbit Universitas Diponegoro.
- Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate social and environmental reporting: a review of the literature and a longitudinal study of UK disclosure. *Accounting, Auditing & Accountability Journal*, 8(2), 47–77.
- Griffith, R., Miller, H., & O'Connell, M. (2014). Ownership of intellectual property and corporate taxation. *Journal of Public Economics*, 112, 12–23. <https://doi.org/10.1016/j.jpubeco.2014.01.009>
- Gross-Golacka, E., Kusterka-Jefmanska, M., & Jefmanski, B. (2020). Can Elements of Intellectual Capital Improve Business Sustainability?—The Perspective of Managers of SMEs in Poland. *Sustainability* 2020, 12(4), 1–23. <https://doi.org/10.3390/su12041545>
- Hagel, J., Brown, J. S., Samoylova, T., & Lui, M. (2013). Success or struggle : ROA as a true measure of business performance. In *Report 3 of the 2013 Shift Index series (Deloitte Center for the Edge)*. Deloitte University Press.
- Hall, R. (1992). The Strategic Analysis of Intangible Resources. *Strategic Management Journal*, 13, 135–144. <https://doi.org/10.1002/smj.4250130205>

- Hanlon, M., & Heitzman, S. (2010). A review of tax research. *Journal of Accounting and Economics*, 50, 127–178. <https://doi.org/10.1016/j.jacceco.2010.09.002>
- Harrison, S. S., & Sullivan, P. H. (2006). *Einstein in the Boardroom : Moving Beyond Intellectual Capital to I-Stuff*. John Wiley & Sons, Inc.
- Hashim, M. J., Osman, I., & Alhabshi, S. M. (2015). Effect of Intellectual Capital on Organizational Performance. *Procedia - Social and Behavioral Sciences*, 211, 207–214. <https://doi.org/10.1016/j.sbspro.2015.11.085>
- Holiawati, & Murwaningsari, E. (2019). Intellectual Capital, Tax Avoidance and Firm Value. *International Journal of Business, Economics and Law*, 18(5), 219–227.
- Holme, R., & Watts, P. (2000). Corporate Social Responsibility: Making Good Business Sense. In *World Business Council for Sustainable Development Reports*. World Business Council for Sustainable Development.
- IBIS, & Global CSR. (2012). A brief on tax and corporate responsibility. *Tax and Corporate Responsibility – An Emerging Agenda, June 21st, 2012*.
- Ilaboya, O. . J., Izevbekhai, M. . O., & Ohiokha, F. . I. (2016). Tax Planning and Firm Value: A Review of Literature. *Business and Management Research*, 5(2), 81–91. <https://doi.org/10.5430/bmr.v5n2p81>
- Ilyas, W. B., & Burton, R. (2013). *Hukum Pajak : Teori, Analisis, dan Perkembangannya* (6th ed.). Salemba Empat.
- Ingram, R. W., & Frazier, K. B. (1980). Environmental Performance and Corporate Disclosure. *Journal of Accounting Research*, 18(2), 614–622. <https://doi.org/10.2307/2490597>
- Institute of Business Ethics. (2013). *Tax Avoidance as an Ethical Issue for Business*. Business Ethics Briefing.
- Irsyahma, A., & Nikmah. (2016). 2 Intellectual Capital , Firm Value , and Financial Performance. *AFEBI Accounting Review*, 1(01), 29–43.
- Itami, H., & Roehl, T. W. (1991). *Mobilizing Invisible Assets*. Harvard University Press.
- Kalim, R., & Lodhi, S. A. (2002). The Knowledge-Based Economy: Trends and Implications for Pakistan. *Pakistan Development Review*, 41(4), 787–804. <https://doi.org/10.30541/v41i4iipp.787-804>

- Kementerian Lingkungan Hidup dan Kehutanan. (2020). *Kriteria PROPER*. <http://proper.menlhk.go.id/proper/kriteria>
- Khalique, M., bin Shaari, J. A. N., bin Md. Isa, A. H., & Ageel, A. (2011). Relationship of Intellectual Capital With The Organizational Performance of Pharmaceutical Companies in Pakistan. *Australian Journal of Basic and Applied Sciences*, 5(12), 1964–1969.
- Khurana, I. K., & Moser, W. J. (2009). Institutional Ownership and Tax Aggressiveness. In *AAA 2010 Financial Accounting and Reporting Section (FARS) Paper* (SSRN Electronic Journal). <https://doi.org/10.2139/ssrn.1464106>
- Koštuříková, I., & Chobotová, M. (2014). New trends in intellectual property and tax burden of innovative corporations. *Procedia - Social and Behavioral Sciences*, 110, 93–102. <https://doi.org/10.1016/j.sbspro.2013.12.851>
- Kumar, S., Giridhar, V., & Sadarangani, P. (2019). A Cross-national Study of Environmental Performance and Culture: Implications of the Findings and Strategies. *Global Business Review*, 20(4), 1051–1068. <https://doi.org/10.1177/0972150919845260>
- Kurniawan, B. A., & Muslichah, M. (2019). Analisis Modal Intelektual Dan Ukuran Perusahaan Terhadap Nilai Perusahaan Melalui Kinerja Perusahaan Sebagai Variabel Antara. *Jurnal Akuntansi Dan Pajak*, 20(01), 66–80. <https://doi.org/10.29040/jap.v20i1.574>
- Kuspinta, T. D., & Husaini, A. (2018). Pengaruh Intellectual Capital Terhadap Profitabilitas Perusahaan (Studi Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode Tahun 2014-2016). *Jurnal Administrasi Bisnis*, 56(1), 164–170.
- Lang, L. H. P., Stulz, R. M., & Walkling, R. A. (1989). Managerial performance, Tobin's Q, and the gains from successful tender offers. *Journal of Financial Economics*, 24, 137–154. [https://doi.org/10.1016/0304-405X\(89\)90075-5](https://doi.org/10.1016/0304-405X(89)90075-5)
- Lanis, R., & Richardson, G. (2012). Corporate social responsibility and tax aggressiveness: An empirical analysis. *Journal of Accounting and Public Policy*, 31, 86–108. <https://doi.org/10.1016/j.jaccpubpol.2011.10.006>
- Lev, B. (2001). *Intangibles: Management, Measurement, and Reporting*. The Brookings Institution.
- Lietz, G. (2013). *Tax Avoidance vs. Tax Aggressiveness: A Unifying Conceptual Framework*. <https://doi.org/10.2139/ssrn.2363828>

- Lindenberg, E. B., & Ross, S. A. (1981). Tobin's q Ratio and Industrial Organization. *The Journal of Business*, 54(1), 1–32. <https://doi.org/10.1086/296120>
- Lumbantoruan, S. (1996). *Akuntansi Pajak*. Grasindo.
- Madhani, P. M. (2012). Intangible Assets: Value Drivers for Competitive Advantages. *Best Practices in Management Accounting*, 147–164. [https://doi.org/10.1057/9780230361553\\_10](https://doi.org/10.1057/9780230361553_10)
- Markle, K., & Robinson, L. (2012). *Tax haven use Across International Tax Regimes*.
- Massaro, M., Dumay, J., Garlatti, A., & Dal Mas, F. (2018). Practitioners' views on intellectual capital and sustainability. *Journal of Intellectual Capital*, 19(2), 367–386. <https://doi.org/10.1108/jic-02-2017-0033>
- McGaughey, S. L. (2002). Strategic Interventions in Intellectual Asset Flows. *The Academy of Management Review*, 27(2), 248–274. <https://doi.org/10.5465/AMR.2002.6588008>
- Meiyana, A. (2018). *Pengaruh Kinerja Lingkungan, Biaya Lingkungan, dan Ukuran Perusahaan terhadap Kinerja Keuangan dengan Corporate Social Responsibility Sebagai Variabel Intervening*. Universitas Negeri Yogyakarta.
- Miciuła, I., Kadłubek, M., & Stepień, P. (2020). Modern Methods of Business Valuation—Case Study and New Concepts. *Sustainability* 2020, 12(7), 1–22. <https://doi.org/10.3390/su12072699>
- Mustikasari, S. A. (2018). *Pengaruh Modal Intelektual Terhadap Nilai Perusahaan Dengan Kinerja Keuangan Sebagai Variabel Mediasi*. Universitas Muhammadiyah Malang.
- Nafiroh, S., & Nahumury, J. (2016). The influence of intellectual capital on company value with financial performance as an intervening variable in financing institutions in Indonesia. *The Indonesian Accounting Review*, 6(2), 159–170. <https://doi.org/10.14414/tiar.v6i1.604>
- Neubig, T., & Wunsch-Vincent, S. (2018). Tax distortions in cross-border flows of intangible assets. *International Journal of Innovation Studies*, 2(3), 101–121. <https://doi.org/10.1016/j.ijis.2018.08.003>
- Organisation for Economic Co-operation and Development (OECD). (1996). *The Knowledge Based Economy* (Issue OCDE/GD(96)102). Head of Publications Service.

- Porter, M. E., & Kramer, M. R. (2006). Strategy & Society: The Link Between Competitive Advantage and Corporate Social Responsibility. *Harvard Business Review*, 84(12), 78–92. <https://doi.org/https://doi.org/10.1108/sd.2007.05623ead.006>
- Pulic, A. (2000). VAIC™ – an accounting tool for IC management. *International Journal Technology Management*, 20(5/6/7/8), 702–714.
- Purnomo, B. S., & Marcelia, E. (2016). Pengaruh Nilai Tambah Modal Intelektual Dan Pengungkapan Modal Intelektual Terhadap Nilai Perusahaan (Studi Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia). *Jurnal ASET (Akuntansi Riset)*, 8(1), 41–48. <https://doi.org/10.17509/jaset.v8i1.4019>
- Putri, V. R. (2018). Analisis Faktor Yang Mempengaruhi Effective Tax Rate. *Jurnal Akuntansi Keuangan Dan Bisnis*, 11(1), 42–51.
- Rafinda, A., Agus Pramuka, B., & Indira Kusuma, P. D. (2013). The Trend and Variation of Intellectual Capital Disclosure at Bank Industries in Europe. *Journal of Economics, Business, and Accountancy Ventura*, 16(1), 105–118. <https://doi.org/10.14414/jebav.v16i1.128>
- Rego, S. O. (2003). Tax-Avoidance Activities of U.S. Multinational Corporations. *Contemporary Accounting Research*, 20(4), 805–833. <https://doi.org/10.1506/VANN-B7UB-GMFA-9E6W>
- Retnosari. (2017). *Study Komparasi Dimensi Sustainability Reporting pada Negara Indonesia dan Malaysia serta Pengaruhnya Terhadap Kinerja Keuangan*. Universitas Jenderal Soedirman.
- Robinson, J. R., Sikes, S. A., & Weaver, C. D. (2010). Performance Measurement of Corporate Tax Departments. *The Accounting Review*, 85(3), 1035–1064. <https://doi.org/10.2308/accr.2010.85.3.1035>
- Rosyid, A. (2015). Pengaruh Kinerja Sosial dan Kinerja Lingkungan Terhadap Kinerja Keuangan. *Jurnal Penelitian*, 12(1), 72–85.
- Sakar, A. Y. (2015). Innovation for a New Tax Incentive: Patent Box Regime Turkey and the EU Application. *Procedia - Social and Behavioral Sciences*, 195, 544–553. <https://doi.org/10.1016/j.sbspro.2015.06.269>
- Secundo, G., Ndou, V., Vecchio, P. Del, & De Pascale, G. (2020). Sustainable development, intellectual capital and technology policies: A structured literature review and future research agenda. *Technological Forecasting and Social Change*, 153, 1–21. <https://doi.org/10.1016/j.techfore.2020.119917>
- Septiani, E., Holiawati, & Ruhayat, E. (2019). Environmental Performance,



- Intellectual Capital, Praktik Penghindaran Pajak dan Nilai Perusahaan. *Jurnal Bisnis Dan Akuntansi*, 21(1), 61–70.
- Slemrod, J. (2004). The Economics of Corporate Tax Selfishness. *National Tax Journal*, 57(4), 1–39. <https://doi.org/10.17310/ntj.2004.4.06>
- Subramanyam, K. R., & Wild, J. J. (2009). *Financial Statement Analysis* (10th ed.). McGraw-Hill/Irwin.
- Sudana, I. M. (2011). *Manajemen Keuangan Perusahaan : Teori dan Praktik*. Erlangga.
- Sudibya, D. C. N. A., & Restuti, M. M. D. (2014). Pengaruh Modal Intelektual Terhadap Nilai Perusahaan Dengan Kinerja Keuangan Sebagai Variabel Intervening. *BENEFIT Jurnal Manajemen Dan Bisnis*, 18(1), 14–29. <https://doi.org/10.23917/benefit.v18i1.1390>
- Suharli, M. (2006). Studi Empiris Mengenai Pengaruh Profitabilitas, Leverage, dan Harga Saham Terhadap Jumlah Dividen Tunai (Studi pada Perusahaan yang Terdaftar di Bursa Efek Jakarta Periode 2002-2003). *Jurnal Manajemen, Akuntansi Dan Sistem Informasi*, 6(2), 243–256.
- Sunarsih, N. M., & Mendra, N. P. Y. (2012). Pengaruh Modal Intelektual Terhadap Nilai Perusahaan dengan Kinerja Keuangan Sebagai Variabel Intervening pada Perusahaan yang Terdaftar di Bursa Efek Indonesia. *Simposium Nasional Akuntansi XV*.
- Suyono, E. (2010). Pengaruh Struktur Kepemilikan dan Tanggung Jawab Sosial Perusahaan Terhadap Kinerja Keuangan Perusahaan. *Jurnal Akuntansi Riset*, 2(1), 293–306. <https://doi.org/10.17509/jaset.v2i1.10000>
- Tambun, S. (2018). Pengaruh Solvabilitas dan Intellectual Capital Terhadap Effective Tax Rate Melalui Kualitas Informasi Akuntansi. *Balance Vocation Accounting Journal*, 2(1). <https://doi.org/10.31000/bvaj.v2i1.964>
- Tan, H. P., Plowman, D., & Hancock, P. (2007). Intellectual capital and financial returns of companies. *Journal of Intellectual Capital*, 8(1), 76–95. <https://doi.org/10.1108/14691930710715079>
- Timothy, Y. C. K. (2010). *Effects Of Corporate Governance On Tax Avoidance*. Hong Kong Baptist University.
- Todericiu, R., & Stăniș, A. (2015). Intellectual Capital – The Key for Sustainable Competitive Advantage for the SME's Sector. *Procedia Economics and Finance*, 27(15), 676–681. [https://doi.org/10.1016/s2212-5671\(15\)01048-5](https://doi.org/10.1016/s2212-5671(15)01048-5)

- Trisnawati, E., & Budiono, H. (2019). The Effect of Intellectual Capital on Tax Avoidance Before and After the Tax Amnesty. *Advances in Economics, Business and Management Research*, 145, 190–194. <https://doi.org/10.2991/aebmr.k.200626.035>
- Wahab, N. S. A., & Holland, K. (2012). Tax planning, corporate governance and equity value. *British Accounting Review*, 44, 111–124. <https://doi.org/10.1016/j.bar.2012.03.005>
- Walpole, M. (2001). Current Issues in the Taxation of Intangibles: An attempt to tax “Scotch Mist”? *ATAX Discussion Paper Series*, 7. <https://doi.org/10.2139/ssrn.623641>
- Wernerfelt, B. (1984). A Resource-based View of the Firm. *Strategic Management Journal*, 5, 171–180. <https://doi.org/10.1002/smj.4250050207>
- Widarjo, W. (2011). Pengaruh Modal Intelektual dan Pengungkapan Modal Intelektual pada Nilai Perusahaan yang Melakukan Initial Public Offering. *Jurnal Akuntansi Dan Keuangan Indonesia*, 8(2), 157–170. <https://doi.org/10.21002/jaki.2011.10>
- Yuskar, & Novita, D. (2014). Analisis Pengaruh Intellectual Capital Terhadap Nilai Perusahaan dengan Kinerja Keuangan Sebagai Variabel Intervening pada Perusahaan Perbankan. *Jurnal Manajemen Dan Bisnis Sriwijaya*, 12(4), 331–356. <https://doi.org/10.29259/jmbs.v12i4.3184>
- Yusliza, M. Y., Yong, J. Y., Tanveer, M. I., Ramayah, T., Noor Faezah, J., & Muhammad, Z. (2019). A structural model of the impact of green intellectual capital on sustainable performance. *Journal of Cleaner Production*, 249. <https://doi.org/10.1016/j.jclepro.2019.119334>
- Yusoff, Y. M., Omar, M. K., Zaman, M. D. K., & Samad, S. (2019). Do all elements of green intellectual capital contribute toward business sustainability? Evidence from the Malaysian context using the Partial Least Squares method. *Journal of Cleaner Production*, 234, 626–637. <https://doi.org/10.1016/j.jclepro.2019.06.153>
- Yusuf, M. (2019). Kontribusi Intellectual Capital dan Tax Aggressiveness Terhadap Nilai Perusahaan Jasa Keuangan di Indonesia. *SCIENTIFIC JOURNAL OF REFLECTION: Economic, Accounting, Management and Business*, 2(4), 411–420. <https://doi.org/10.5281/zenodo.3472250>
- Zahra, M., Wulandari, R., & Syafrizal. (2018). The Influence of Managerial Ownership, Earnings Management, Intellectual Capital, and Tax Aggressiveness to Firm Value. *JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)*, 4(1), 19–28. <https://doi.org/10.34204/jiafe.v4i1.1074>