

DAFTAR PUSTAKA

- Abdolmohammadi, Mohammad J. 2003. Intellectual capital disclosure and market capitalization. *Journal of Intellectual Capital*, 6(3), 397-416.
- Abeyssekera, I. dan Guthrie, J. 2002. *An updated review of literature on intellectual capital reporting. 16th Australian and New Zealand Academy of Management Conference*. Beechworth VIC, Australia.
- Anand, Sanjay. 2007. *Essentials of Corporate Governance*. New Jersey: John Wiley & Sons, Inc.
- Berle, A.A. dan G.C. Means. 1932. *The modern corporation and private property*. New York, Amerika Serikat: MacMillan.
- Bontis, N. 2003. Intellectual capital disclosure in Canadian corporations. *Journal of Human Resource Costing and Accounting*, 7(1-2), 9-20.
- Botosan, C. A. 1997. Disclosure level and the cost of equity capital. *The Accounting Review*, 72(3), 323-349.
- Bozzolan, S., Favotto, F., dan Ricceri, F. 2003. Italian annual intellectual capital disclosure. *Journal of Intellectual Capital*, 4(4), 543-558.
- Brennan, N. 2001. Reporting intellectual capital in annual reports: Evidence from Ireland. *Accounting, Auditing & Accountability Journal*, 14(4), 423-436.
- Bukh, P., Nielsen, C., Gormsen, P. dan Mouritsen, J. 2005. Disclosure of information on intellectual capital in Danish IPO prospectus. *Accounting, Auditing and Accountability Journal*, 18(6): 713-732.
- Cooke, T. E. 1989. Disclosure in the corporate annual reports of Swedish companies. *Accounting and Business Research*, 19(74), 533-541.

- Cormier, D., M. Magnan dan B. Van Velthoven. 2005. Environmental disclosure quality in large German companies: Economics incentives, public pressures, or institutional conditions. *European Accounting Review*, 14(1), 3-39.
- Depoers, F. 2000. A cost-benefit study of voluntary disclosure: Some empirical evidence from French listed firms. *European Accounting Review*, Vol. 9(2), 245-263.
- Dye, R. (1986). Proprietary and non-proprietary disclosures. *Journal of Business*, 59(2): 331-366.
- Fahrnunisa, Eri. 2009. *Pengaruh struktur corporate governance terhadap pengungkapan intellectual capital pada perusahaan yang terdaftar di Bursa Efek Indonesia*. Semarang [skripsi]: Program Sarjana, Universitas Diponegoro.
- Fama, E.F. dan Jensen, M.C. 1983. Agency problems and residual claims. *Journal of Law and Economics*, 26, 327-350.
- Frankforter, S.A., S.L. Berman dan T.M. Jones. 2000. Boards of directors and shark repellents: Assessing the value of an agency theory perspective. *Journal of Management Studies*, 37(3): 321-348.
- Gan, K., Saleh, Z. dan Abessi, M. 2008. *Corporate governance, ownership structure and intellectual capital disclosure: Malaysian evidence*. Malaysia [disertasi]: Program Pascasarjana, University of Malaya.
- Meca, Emma Garcia, *et al.* 2005. The explanatory factors of intellectual capital disclosure to financial analysts. *European Accounting Review*, Vol.14, No.1, pp 63-94. Taylor & Francis Group Ltd.
- Ghozali, Imam. 2005. Analisis multivariate dengan program SPSS, Jilid I, Semarang: BPF Universitas Diponegoro.

- Goh, P.C. dan Lim, K.P. 2004. Disclosing intellectual capital in company annual reports: Evidence from Malaysia. *Journal of Intellectual Capital*, 5(3):500-510.
- Gray, R., Kouhy, R. dan Lavers, S. 1995. Methodological themes: Constructing a research database of social and environmental reporting by UK companies. *Accounting, Auditing and Accountability Journal*. Vol.8(2), 78-101.
- Guthrie, J., Petty, R., Yongvanich, K. dan Ricceri, F. 2004. Using content analysis as a research method to inquire into intellectual capital reporting. *Journal of Intellectual Capital*, 5(2), 282-293.
- Guthrie, J., dan Petty, R. 2000. Intellectual capital: Australian annual reporting practices. *Journal of Intellectual Capital*. 1(3), 241-251.
- Haniffa, R. M. dan Cooke, T. E. 2005. The impact of culture and governance on corporate social reporting. *Journal of Accounting and Public Policy*, 24(5): 391-430.
- Hasan, Suwardi. 2007. *Pengukuran kinerja modal intelektual dengan metode VAIC pada sektor perbankan di Bursa Efek Indonesia*. Jakarta [disertasi]: Program Pascasarjana, Universitas Indonesia.
- Ho, S. S. M., dan Wong, K.S. 2001. A study of the relationship between corporate governance structures and the extent of voluntary disclosure. *Journal of International Accounting*, 10, 139-156.
- Huang, C.C. 2007. *Internal and external information concerning intellectual capital: Evidence from Malaysia companies*. Inggris (disertasi): Program Pascasarjana, University of The West of England.
- IFAC. 1998. The measurement and management of intellectual capital: An Introduction. *IFAC Study No.7*, New York.

- Istanti, Sri Layla Wahyu. 2009. *Faktor-faktor yang mempengaruhi pengungkapan sukarela modal intelektual*. Semarang [tesis]: Program Pascasarjana, Universitas Diponegoro.
- Jensen, M. C., dan W. H. Meckling. 1976. Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305-360.
- Khomsiyah. 2003. Hubungan corporate governance dan pengungkapan informasi: Pengujian secara simultan. *Simposium Nasional Akuntansi VI*. Surabaya.
- KNKG. 2006. *Pedoman Umum Good Corporate Governance Indonesia*. _____.
- Krippendorff, K. 1980. *Content Analysis: An Introduction to Its Methodology*. New York: Sage Publication.
- Lang, M. dan Lundholm, R. 1993. Cross sectional determinants of analysis ratings of corporate disclosures. *Journal of Accounting Research*, 31(2), 246-271.
- Li, J., R. Pike, dan R. Haniffa. 2008. Intellectual capital disclosure and corporate governance structure in UK firms. *Accounting and Business Research* vol.38 No.2, 137-159.
- Mintara, Yunita Heryani. 2008. Pengaruh implementasi *corporate governance* terhadap pengungkapan informasi. Yogyakarta [skripsi]: Program sarjana, Universitas Islam Indonesia.
- Olsson, B. 2001. Annual reporting practices: Information about human resources in corporate annual reports in major Swedish companies. *Journal of Human Resources Costing and Accounting*, 6(1): 141-9.
- Priyatno, Duwi. 2009. *5 Jam belajar olah data dengan SPSS 17*. Yogyakarta: Andi Offset.

- Santoso, Singgih. 2000. *Buku latihan SPSS statistik parametrik*. Jakarta: PT Elex Media Komputindo.
- Sawarjuwono, T. dan Kadir. 2003. Intellectual capital: Perlakuan, pengukuran, dan pelaporan (sebuah Library Research). *Jurnal Akuntansi dan Keuangan*. Vol.5 No. 1, 35-37.
- Singh, Inderpal dan Zahn, J-L. W. Mitchell Van der. 2008. Determinants of intellectual capital disclosure in prospectus of initial public offerings. *Accounting and Business Research* vol.38 No.5, pp 409-431.
- Sonnier, B., K. D. Carson, dan P.P. Carson. 2007. Accounting for intellectual capital: The relationship between profitability and disclosure. *The Journal of Applied Management and Entrepreneurship*, 12(2), 3-14.
- Vafeas, N. dan E. Theodorou. 1998. The relationship between board structure and firm performance in the UK. *The British Accounting Review*, 30: 383-407.
- Verrecchia, R. 1983. Discretionary disclosure. *Journal of Accounting and Economics*, 5(3), 179-194.
- Verrecchia, R. 1990. Information quality and discretionary disclosure. *Journal of Accounting and Economics*, 12(4), 365-380.
- Wallace, R. S. O., Naser, K. and Mora, A. 1994. The relationship between comprehensiveness of corporate annual reports and firm characteristic in Spain. *Accounting and Business Research*, 25(97), 41-53.
- White, G., A. Lee, dan G. Tower. 2007. Drivers of voluntary intellectual capital disclosure in listed biotechnology companies. *Journal of Intellectual Capital*, 8(3), 517-537.
- Williams S.M. 2001. Are intellectual capital performance and disclosure practices related?. *Journal of Intellectual Capital*, 2(3), 192-203.

Woodcock, James dan Whiting, Rosalind H. 2009. *Intellectual capital disclosures by Australian companies*. Di dalam: AFAANZ Conference. Australia: University of Otago.