

DAFTAR PUSTAKA

- Alamsyah, A. R., Subroto, B., Aisjah, S., & Djazuli, A. (2020). The effect of ownership structure, capital structure, and investment opportunity set on firm values mediated by a dividend policy. *International Journal of Innovation, Creativity and Change*, 12(6), 459–483.
- Alamsyah, M. F., & Malanua, W. (2021). Pengaruh Investment Opportunity Set, Corporate Social Responsibility, Dan Risiko Bisnis Terhadap Nilai Perusahaan. *Jurnal Fokus Manajemen Bisnis*, 11(2), 154. <https://doi.org/10.12928/fokus.v11i2.4228>
- Alifian, D., & Susilo, D. E. (2024). Pengaruh Profitabilitas, Likuiditas, Ukuran Perusahaan Dan Struktur Modal Terhadap Nilai Perusahaan. *Owner*, 8(1), 46–55. <https://doi.org/10.33395/owner.v8i1.1914>
- Andriani, R., Jubi, J., Inrawan, A., & Nainggolan, C. D. (2019). Pengaruh Profitabilitas Dan Corporate Social Responsibility Terhadap Nilai Perusahaan Pada Pt Jaya Konstruksi Manggala Pratama, Tbk Yang Terdaftar Di Bursa Efek Indonesia. *Financial: Jurnal Akuntansi*, 5(1), 58–65. <https://doi.org/10.37403/financial.v5i1.93>
- Aprilia, L., & Wardoyo, D. U. (2024). Pengaruh Manajemen Risiko, Intellectual Capital, Profitabilitas dan Ukuran Perusahaan Terhadap Nilai Perusahaan. *Owner*, 8(1), 276–283. <https://doi.org/10.33395/owner.v8i1.1841>
- Arifin, A., Fauziah, S., & Suwarno, A. E. (2022). Effect Of Profitability, Business Effect Of Profitability, Business Size, And Institutional Size, And Institutional Ownership On Business Value With Ownership On Business Value With Capital Structure As A Moderating Capital Structure As A Moderating Variable. *Jurnal Riset Akuntansi Dan Keuangan Indonesia*, 7(2), 262–268. <http://journals.ums.ac.id/index.php/reaksi/index>
- Asalam, A. G., & Pratomo, D. (2020). Fiscal Loss Compensation, Profitability, Leverage, and Tax Avoidance: Evidence From Indonesia. *PalArch's Journal of Archaeology of Egypt / Egyptology*, 17(7), 3056–3066.
- Awaludin, M., Maryam, S., & Firmansyah, M. (2023). Analisis Faktor-Faktor Yang

Mempengaruhi Penyerapan Tenaga Kerja Pada Sektor Industri Kecil Dan Menengah Di Provinsi Nusa Tenggara Barat. *Jurnal Konstanta*, 2(1), 156–174. <https://doi.org/10.29303/konstanta.v2i1.461>

Bayraktaroglu, A. E., Calisir, F., & Baskak, M. (2019). Intellectual capital and firm performance: an extended VAIC model. *Journal of Intellectual Capital*, 20(3), 406–425. <https://doi.org/10.1108/JIC-12-2017-0184>

Boenyamin, A. W., & Santioso, L. (2023). the Effect of Profitability, Capital Structure, Firm Size, and Asset Growth on Firm Value. *International Journal of Application on Economics and Business*, 1(3), 1097–1107. <https://doi.org/10.24912/ijaeb.v1i3.1097-1107>

C. Ansa, C. C. A., A. Suyapto, K., Pranoto, T., & P. Gunawan, V. (2019). The Effect Of Capital Structure And Financial Structure On Firm Performance (An Empirical Study of The Financial Crisis 2008 and 2009 in Indonesia). *Jurnal Akuntansi Dan Keuangan Indonesia*, 16(2), 206–223. <https://doi.org/10.21002/jaki.2019.11>

Cahyani, G. A. P., & Wirawati, N. G. P. (2019a). Pengaruh Likuiditas, Kebijakan Dividen, Profitabilitas, dan Ukuran Perusahaan pada Nilai Perusahaan. *E-Jurnal Akuntansi*, 27, 1263. <https://doi.org/10.24843/eja.2019.v27.i02.p16>

Cahyani, G. A. P., & Wirawati, N. G. P. (2019b). Pengaruh Likuiditas , Kebijakan Dividen , Profitabilitas , dan Ukuran Perusahaan pada Nilai Perusahaan Fakultas Ekonomi dan Bisnis Universitas Udayana (Unud), Bali , Indonesia
PENDAHULUAN Tujuan utama perusahaan yaitu untuk meningkatkan nilai perusahaan. *E-Jurnal Akuntansi Universitas Udayana*, 27(2), 1263–1289.

Candra, A. D., & Wiratmaja, I. D. N. (2020). Pengaruh Pengungkapan Enterprise Risk Management, Pengungkapan Intellectual Capital, Dan Struktur Pengelolaan Pada Nilai Perusahaan. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 6, 561. <https://doi.org/10.24843/eeb.2020.v09.i06.p05>

Chabachib, M., Hersugondo, Septiviardi, D., & Pamungkas, D. (2020). The Effect of Investment Opportunity Set and Company Growth on Firm Value : Capital Structure as an Intervening Variable. *International Journal of Innovation, Creativity and Change*, 12(11), 139–156.

- 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>
- Dharmawan, B., & Riza, F. (2019). Pengaruh Investment Opportunity Set Terhadap Nilai Perusahaan Dengan Mediasi Kebijakan Deviden [Studi Empiris pada Emiten yang Tergabung dalam Index LQ45]. *Business Management Journal*, 15(1), 53–61. <https://doi.org/10.30813/bmj.v15i1.1564>
- Fadhilah, M., & Sukmaningrum, P. S. (2020). Pengaruh Enterprise Risk Management (Erm), Kinerja Perusahaan Dan Size Terhadap Nilai Perusahaan. *Jurnal Ekonomi Syariah Teori Dan Terapan*, 7(5), 926. <https://doi.org/10.20473/vol7iss20205pp926-939>
- Ferdila, Mustika, I., & Martina, S. (2023). Pengaruh Firm Size , Likuiditas , Leverage Dan Profitabilitas Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Sub Sektor Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia. *Owner (Riset Dan Jurnal Akuntansi)*, 7(4), 3274–3284.
- Gantino, R., Endang, R., & Agung, M. W. (2023). Green Accounting And Intellectual Capital Effect On Firm Value Moderated By Business Strategy. *Jurnal Akuntansi*, 27(1), 38–61. <https://doi.org/10.24912/ja.v27i1.1118>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Universitas Diponegoro.
- Giviani, R., & Pratomo, D. (2022). Pengaruh Profitabilitas , Leverage , Dan Ukuran Perusahaan Terhadap Nilai Perusahaan (Studi Kasus Perusahaan Manufaktur Pada Sektor Industri Barang Konsumsi di Bursa Efek Indonesia Periode 2015-2020) The Effect Of Profitability , Leverage And Size On Fi. *E-Proceeding of Management*, 9(5), 3158–3166.
- Gowanti, M., & Meiranto, W. (2023). Pengaruh Profitabilitas, Leverage, Dan Ukuran Perusahaan Terhadap Nilai Perusahaan (Studi Empiris pada Perusahaan Perkebunan dan Tanaman Pangan yang Terdaftar di BEI Periode 2018-2022). *Diponegoro Journal Of Accounting*, 12(4), 1–9.

- Hardiansyah, Z. (2023). *Mengenal Silicon Valley Bank, Banknya Para Startup yang Baru Saja Kolaps*.
<https://tekno.kompas.com/read/2023/03/14/14150087/mengenal-silicon-valley-bank-banknya-para-startup-yang-baru-saja-kolaps?page=all#page2>
- Haryo Pradono, N. S., & Bertuah, E. (2022). Intellectual Capital Measurement: Extended-Vaic Vs Vaic Which One Is Better? *Jurnal Akuntansi Dan Bisnis*, 22(2), 203–219. <https://doi.org/10.20961/jab.v22i2.796>
- Indriastuti, M., & Kartika, I. (2021). Improving Firm Value through Intellectual Capital, Good Corporate Governance and Financial Performance. *Jurnal Ilmiah Akuntansi*, 6(1), 85. <https://doi.org/10.23887/jia.v6i1.30993>
- Iswajuni, I., Manasikana, A., & Soetedjo, S. (2018). The effect of enterprise risk management (ERM) on firm value in manufacturing companies listed on Indonesian Stock Exchange year 2010-2013. *Asian Journal of Accounting Research*, 3(2), 224–235. <https://doi.org/10.1108/AJAR-06-2018-0006>
- Kengatharan, N. (2019). A knowledge-based theory of the firm: Nexus of intellectual capital, productivity and firms' performance. *International Journal of Manpower*, 40(6), 1056–1074. <https://doi.org/10.1108/IJM-03-2018-0096>
- Khoeriyah, A. (2020). Pengaruh Size, Leverage, Sales Growth Dan IOS Terhadap Nilai Perusahaan. *Profita: Komunikasi Ilmiah Akuntansi Dan Perpajakan*, 13(1), 96–111. <http://dx.doi.org/10.22441/profita.2020.v13i1.005>
- Komara, A., Ghozali, I., & Januarti, I. (2020). *Examining the Firm Value Based on Signaling Theory*. 123(Icamer 2019), 1–4. <https://doi.org/10.2991/aebmr.k.200305.001>
- Kromidha, E., & Li, M. C. (2019). Determinants of leadership in online social trading: A signaling theory perspective. *Journal of Business Research*, 97(March 2018), 184–197. <https://doi.org/10.1016/j.jbusres.2019.01.004>
- Latifah, S. W., & Luhur, M. B. (2017). Disclosure of Sustainability Report and Moderating of Profitability and Its Impact on Firm Value. *Jurnal Akuntansi Dan Bisnis*, 17(1), 13. <https://doi.org/10.20961/jab.v17i1.219>
- Mahardikari, A. K. W. (2021). Pengaruh profitability, liquidity, leverage, dividend

- policy, firm size, dan firm growth terhadap nilai perusahaan. *Jurnal Ilmu Manajemen* Volume 9 Nomor 2 Jurusan Manajemen Fakultas Ekonomika dan Bisnis Universitas Negeri Surabaya. *Jurnal Ilmu Manajemen*, 9(2), 399–411.
<https://journal.unesa.ac.id/index.php/jim/article/download/12731/pdf/45163>
- Mallisa, C. S., Timbang, F., Palullungan, M., & Appulembang, O. M. (2023). Can the market affect non-government banking returns during COVID-19 pandemic? *The Contrarian : Finance, Accounting, and Business Research*, 1(1), 12–16.
<https://doi.org/10.58784/cfabr.6>
- Mudjiono, A., & Osesoga, M. S. (2023). Does The Relationship between Profitability, Liquidity, and Leverage Toward Firm Value Get Tempered by Dividend Policy? *The Indonesian Journal of Accounting Research*, 26(03), 457–482.
<https://doi.org/10.33312/ijar.722>
- Muhri, A., Habbe, A. H., & Rura, Y. (2022). Analisis Perbandingan Stabilitas Bank Syariah dan Bank Konvensional. *Owner*, 7(1), 346–366.
<https://doi.org/10.33395/owner.v7i1.1360>
- Ni, Y., Cheng, Y. R., & Huang, P. (2020). Do intellectual capitals matter to firm value enhancement? Evidences from Taiwan. *Journal of Intellectual Capital*, 22(4), 725–743. <https://doi.org/10.1108/JIC-10-2019-0235>
- Nikmah, U., & Amanah, L. (2019). Pengaruh Investment Opportunity Set, Profitabilitas, Dan Sustainability Reporting Terhadap Nilai Perusahaan. *Jurnal Ilmu Dan Riset Akuntansi*, 8(6), 1–20.
<http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/2084>
- Ningsih, M. M., & Waspada, I. (2019). Pengaruh Suku Bunga , Struktur Modal , dan Ukuran Perusahaan Terhadap Nilai Perusahaan : Studi Empiris Pada Perusahaan Di Indonesia. *Jurnal Riset Akuntansi Dan Keuangan Indonesia*, 7(1), 97–110.
<https://doi.org/10.17509/jrak.v7i1.1634>
- Noviyana, N., & Rahayu, Y. (2021). Pengaruh Firm Size, Investment Opportunity Set (IOS), Profitabilitas, Dan Likuiditas Terhadap Kebijakan Dividen Perusahaan. *Jurnal Ilmu Dan Riset Akuntansi*, 10(5), ISSN: 2460-0585, 1-17.
- Octaviani, S., & Saraswati, N. (2018). Analisis Penilaian Tingkat Kesehatan Bank

- Dengan Metode Risk Profile, Good Corporate Governance, Earnings, Capital. *Jurnal Akuntansi: Kajian Ilmiah Akuntansi (JAK)*, 5(2), 138. <https://doi.org/10.30656/jak.v5i2.670>
- Pangestuti, D. C., Muktiyanto, A., Geraldina, I., & Darmawan. (2022). Role of Profitability, Business Risk, and Intellectual Capital in Increasing Firm Value. *Journal of Indonesian Economy and Business*, 37(3), 311–338. <https://doi.org/10.22146/jieb.v37i3.3564>
- Pangestuti, D. C., & Tindangen, A. M. L. (2020). The Influence of Internal and External Factors on Firm Value. *European Journal of Business and Management Research*, 5(5), 1–6. <https://doi.org/10.24018/ejbmr.2020.5.5.492>
- Parimarma, L. A. I., & Kufepaksi, M. (2023). The Effect of Intellectual Capital on Company Value of Banking Companies in Indonesia. *Journal Economy and Currency Study (JECS)*, 5(1), 16–29. <https://doi.org/10.51178/jecs.v5i1.1309>
- Putra, I. G. H., Aksadiyah, S., & Hidayat, T. (2021). Peran Profitability, Leverage Dan Size Terhadap Nilai Perusahaan. *Jurnal Proaksi*, 8(1), 289–297. <https://doi.org/10.32534/jpk.v8i1.1900>
- Putri, A. E., & Zuhroh, I. (2024). Investigating the Impact of Green Banking Disclosure, Profitability, Company Size, and Non-Performing Loans on Company Value. *E-Jurnal Akuntansi*, 34(5), 1121–1136. <https://doi.org/10.24843/EJA.2024.v34.i05.p04>
- Rahajeng, D. K., & Hasibuan, N. Z. (2020). Does Intellectual Capital Matter? A Case Study of Indonesia Sharia Banks. *The Indonesian Journal of Accounting Research*, 23(02), 155–182. <https://doi.org/10.33312/ijar.475>
- Resti, A. A., Purwanto, B., & Ermawati, W. J. (2019). Investment opportunity set , dividend policy , company ' s performance , and firm ' s value : Some Indonesian firms evidence. *Jurnal Keuangan Dan Perbankan*, 23(4), 611–622.
- Rini, Y., Vidyarini, T. N., & Goenawan, F. (2021). Reputasi PT Bank Bukopin Tbk. Di Mata Masyarakat Sidoarjo Pasca Kasus Tight Liquidity. *Jurnal E-Komunikasi Program Studi Ilmu Komunikasi Universitas Kristen Petra, Surabaya*, 9(2), 1–10.
- Santiani, N. P. (2019). Pengaruh Intellectual Capital Dan Struktur Modal Terhadap

- Nilai Perusahaan. *Jurnal Akuntansi*, 13(2), 69–78.
<https://doi.org/10.37058/jak.v13i2.844>
- Sari, P. I., & Gantino, R. (2024). Determinan Enterprise Risk Management, Intellectual Capital, dan Good Corporate Governance terhadap Nilai Perusahaan. *Jurnal Economina*, 3(2), 288–302. <https://doi.org/10.55681/economina.v3i2.1200>
- Septiani, I., & Indrasti, W. A. (2021). Pengaruh Keputusan Investasi, Kebijakan Dividen, Dan Profitabilitas Terhadap Nilai Perusahaan. *Jurnal Bisnis Dan Manajemen*, 10(1), 71–88. <https://doi.org/10.23960/jbm.v17i3.305>
- Sholikhah, Z., & Baroroh, N. (2021). The Roles of Capital Intensity in Moderating Managerial Ownership and Investment Opportunity Set (IOS) on Accounting Conservatism. *Accounting Analysis Journal*, 10(1), 25–31.
<https://doi.org/10.15294/aaj.v10i1.40114>
- Suartawan, I. G. N. P. A., & Yasa, G. W. (2017). Pengaruh Investment Opportunity Set dan Free Cash Flow Pada Kebijakan Dividen dan Nilai Perusahaan. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 63. <https://doi.org/10.24843/jiab.2016.v11.i02.p01>
- Sufiyati, L. (2019). Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage, Dan Kepemilikan Institusional Perusahaan Terhadap Nilai Perusahaan. *Jurnal Paradigma Akuntansi*, 1(3), 798. <https://doi.org/10.24912/jpa.v1i3.5583>
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabet.
- Suryanata, I. N. P. J., & Sujana, E. (2023). Pengaruh Pengungkapan Manajemen Risiko Perusahaan, Modal Intelektual, dan Emisi Karbon Terhadap Nilai Perusahaan. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 14(03), 536–548.
<https://doi.org/10.23887/jimat.v14i03.61410>
- Suryani, A. W., & Nadhiroh, A. (2020). Intellectual Capital and Capital Structure Effect on Firms' Financial Performances. *Journal of Accounting Research, Organization and Economics*, 3(2), 127–138.
<https://doi.org/10.24815/jaroe.v3i2.17258>
- Syahrizal, A., Anita, E., & Anik. (2022). Pengaruh Profitabilitas, Leverage dan Firm Size Terhadap Nilai Perusahaan (Studi pada Perusahaan Property dan Real Estate di Indonesia Sharia Stock Index). *Jurnal Ilmiah Ekonomi Islam*, 8(01), 848–861.

- Tangngisalu, J., Halik, A., Marwan, & Jumady, E. (2023). Leverage Analysis, Investment Opportunity Set, and Ownership of Company Value. *Journal of Law and Sustainable Development*, 11(5), 1–20. <https://doi.org/10.55908/sdgs.v11i5.992>
- Trafalgar, J., & Africa, L. A. (2019). The effect of capital structure, institutional ownership, managerial ownership, and profitability on company value in manufacturing companies. *The Indonesian Accounting Review*, 9(1), 27–38. <https://doi.org/10.14414/tiar.v9i1.1619>
- Ulum, I., Jati, A. W., Audina, M. I., & Prasetyo, A. (2020). *The Influence of Firm's Characteristics on the Level of Intellectual Capital Disclosure of Indonesian Islamic Banking*. 136(Ambec 2019), 6–10. <https://doi.org/10.2991/aebmr.k.200415.002>
- Wahyu, A., Kholid, N., & Rahmawati, E. (2023). Does Executive Compensation Reinforce the Influence of Political Connection and Investment Opportunity Set on Firm Value? *Jurnal Dinamika Akuntansi*, 15(2), 139–152.
- Wahyuni, S., & Febriansyah, S. (2023). Determinasi Triple Bottom Line Disclosure Terhadap Nilai Perusahaan dengan Profitabilitas dan Volatilitas Arus Kas Sebagai Pemoderasi dan Ukuran Perusahaan Sebagai Variabel Kontrol. *Jurnal Akuntansi Dan Keuangan*, 11(1), 1. <https://doi.org/10.29103/jak.v11i1.8506>
- Wulanningsih, S., & Agustin, H. (2020). Pengaruh Investment Opportunity Set, Pertumbuhan Perusahaan Dan Profitabilitas Terhadap Nilai Perusahaan. *Jurnal Eksplorasi Akuntansi*, 2(3), 3107–3124. <https://doi.org/10.24036/jea.v2i3.271>
- Yasar, B., Martin, T., & Kiessling, T. (2020). An empirical test of signalling theory. *Management Research Review*, 43(11), 1309–1335. <https://doi.org/10.1108/MRR-08-2019-0338>