

DAFTAR PUSTAKA

- Amaliah, A., Haliah, & Rasyid, S. (2022). The Effect of Enterprise Risk Management and Financial Performance on Firm Value with Good Corporate Governance as a Moderation Variable. *Journal of Research in Business and Management*, 10(6), 18–26. https://doi.org/10.2991/978-2-494069-49-7_142
- Amanda, A. R., & Atiningsih, S. (2019). Pengaruh Strategi Diversifikasi, Intellectual Capital, Perencanaan Pajak Terhadap Nilai Perusahaan Dengan Corporate Governance Sebagai Variabel Moderasi. *Stability: Journal of Management and Business*, 2(2), 61–71. <https://doi.org/10.26877/sta.v2i2.5160>
- Amin, S., Usman, M., Sohail, N., & Aslam, S. (2018). Relationship between Intellectual Capital and Financial Performance: The moderating Role of Knowledge Assets. *Pakistan Journal of Commerce and Social Science*, 12(2), 521–547.
- Anton, S. G. (2018). The Impact of Enterprise Risk Management on Firm Value: Empirical Evidence from Romanian Non-Financial Firms. *Engineering Economics*, 29(2), 151–157. <https://doi.org/10.5755/j01.ee.29.2.16426>
- Ardianto, D., & Rivandi, M. (2018). Pengaruh Enterprise Risk Management Disclosure, Intellectual Capital Disclosure dan Struktur Pengelolaan Terhadap Nilai Perusahaan. *Komunikasi Ilmiah Akuntansi Dan Perpajakan*, 11(2), 284–305.
- Ayuba, H., Bambale, A. J., Ibrahim, M. A. I., Abdulwahab, & Sulaiman. (2019). Effects of Financial Performance, Capital Structure and Firm Size on Firms' Value of Insurance Companies in Nigeria. *Journal of Finance, Accounting and Management*, 10(January), 2–3.
- Bontis, N., Ciambotti, M., Palazzi, F., & Sgro, F. (2018). Intellectual capital and financial performance in social cooperative enterprises. *Journal of*

Intellectual Capital, 19(4), 712–731. <https://doi.org/10.1108/JIC-03-2017-0049>

Candy. (2021). Best Practice of Enterprise Risk Management: the Impact on Rurals ' Bank Performance. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 2021(2), 231–237.

Chowdhury, L. A. M., Rana, T., Akter, M., & Hoque, M. (2018). Impact of intellectual capital on financial performance: evidence from the Bangladeshi textile sector. *Journal of Accounting and Organizational Change*, 14(4), 429–454. <https://doi.org/10.1108/JAOC-11-2017-0109>

COSO. (2017). COSO Enterprise Risk Management. *COSO Enterprise Risk Management*, June. <https://doi.org/10.1002/9781118269145>

Cristofel, C., & Kurniawati, K. (2021). Pengaruh Enterprise Risk Management, Corporate Social Responsibility dan Kepemilikan Institusional Terhadap Nilai Perusahaan. *Jurnal Akuntansi Bisnis*, 14(1), 1–12. <https://doi.org/10.30813/jab.v14i1.2468>

Deffi, L. S. R., Cahyono, D., & Aspirandi, R. M. (2020). Pengaruh Enterprise Risk Management Disclosure, Intellectual Capital Disclosure dan Debt To Asset Ratio Terhadap Nilai Perusahaan. *Journal of Business, Management and Accounting*, 1(2), 147–162.

Dewi, I. G. A. R. P., Dewi, C. I. R. S., & Yamawati, N. K. S. (2023). Financial Performance and Corporate Value with Good Corporate Governance as a Moderation of High and Low Profile Companies. *International Journal of Social Science (IJSS)*, 3(2), 129–142. <https://doi.org/https://doi.org/10.53625/ijss.v3i2.6297>

Dinoyu, M. F., & Septiani, A. (2020). Analisis Pengaruh Implementasi Enterprise Risk Management Terhadap Kinerja Dan Nilai Perusahaan. *Diponegoro Journal of Accounting*, 9, 1–11.

Emar, A. E. S., & Ayem, S. (2020). Pengaruh Pengungkapan Enterprise Risk Management dan Pengungkapan Intellectual Capital Terhadap Nilai

Perusahaan dengan Good Corporate Governance Sebagai Moderasi. *Wacana Ekonomi (Jurnal Ekonomi, Bisnis Dan Akuntansi)*, 19(2), 78–90. <https://doi.org/10.22225/we.19.2.1956.79-90>

Enny, N. S. M., Wan Razazila, W. A., & Ruhaya, A. (2018). Assessing the Effects of Corporate Governance on Enterprise Risk Management and Firm Value: Malaysian Evidence. *International Journal of Economics and Management*, 12(Special Issue 2), 413–430. http://hrmars.com/hrmars_papers/The_Effects_of_Corporate_Governance_on_Enterprise_Risk_Management_Evidence_from_Malaysian_Shariah-Compliant_Firms.pdf

Fachrudin, K. A., & Octavianus, H. (2021). What Drives Value on Pharmaceutical Firms During the Covid-19 Pandemic? *Proceedings of 21st Malaysia-Indonesia International Conference on Economics, Management and Accounting (MIICEMA)*, 56–64.

Faisal, F., Abidin, Z., & Haryanto, H. (2021). Enterprise risk management (ERM) and firm value: The mediating role of investment decisions. *Cogent Economics and Finance*, 9(1). <https://doi.org/10.1080/23322039.2021.2009090>

Farrell, M., & Gallagher, R. (2019). Moderating influences on the ERM maturity-performance relationship. *Research in International Business and Finance*, 47, 616–628. <https://doi.org/10.1016/j.ribaf.2018.10.005>

García Castro, J. P., Duque Ramírez, D. F., & Moscoso Escobar, J. (2021). The relationship between intellectual capital and financial performance in Colombian listed banking entities. *Asia Pacific Management Review*, 26(4), 237–247. <https://doi.org/10.1016/j.apmr.2021.03.002>

Gomes I., N. G. I., Semuel, H., & D., D. (2019). Intellectual Capital Disclosure, Information Asymmetry, Cost of Capital, and Firm Value: Empirical Studies on Indonesian Manufacturers. *Petra International Journal of Business Studies*, 2(1), 27–35. <https://doi.org/10.9744/ijbs.2.1.27-35>

Hamdani. (2016). *Good Corporate Governance: Tinjauan Etika dalam Praktik*

Bisnis (1st ed.). Mitra Wacana Media.

Hermawan, S., Rokhmania, N., Rahayu, R. A., Qonitah, I., & Nugraheni, R. (2021). Financial performance mediates the relationship of intellectual capital to firm value in Indonesian banking companies. *International Journal of Research in Business and Social Science* (2147- 4478), 10(6), 181–188. <https://doi.org/10.20525/ijrbs.v10i6.1345>

Houston, B. &. (2019). *Fundamental of Financial Management* (15th ed.). Cengage Learning.

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>

Jati, A. W., Widyastuti, A., & Jannah, W. (2023). Good Corporate Governance in Moderating Intellectual Capital and Voluntary Reporting on Company Performance. *Jurnal ASET (Akuntansi Riset)*, 15(1), 135–154.

Kadim, A., Sunardi, N., & Husain, T. (2020). The modeling firm's value based on financial ratios, intellectual capital and dividend policy. *Accounting*, 6(5), 859–870. <https://doi.org/10.5267/j.ac.2020.5.008>

Khusnah, H., & Anugraini, M. (2021). Mediation Effect of Financial Performance on The Influence of Intellectual Capital on Firm Value. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 10(2), 106–114. <https://doi.org/10.32639/jiak.v10i2.743>

Lasau, P. A., & Sofian. (2022). The Effect of Enterprise Risk Management Disclosure, Capital Structure, and Dividend Policy on the Firm Value. *Advances in Economics, Business and Management Research*, 268, 250–258. <https://doi.org/10.2991/978-94-6463-076-3>

Lestari, D. P. (2023). *Pengaruh Mekanisme GCG Terhadap Praktik Manajemen Laba Pada Perusahaan Sektor Perbankan Yang Terdaftar Di BEI Tahun 2016-2020*. STIE Indonesia Banking School.

- Li, Y., & Zhao, Z. (2018). The dynamic impact of intellectual capital on firm value: evidence from China. *Applied Economics Letters*, 25(1), 19–23. <https://doi.org/10.1080/13504851.2017.1290769>
- Listiani, V., & Ariyanto, D. (2021). Pengungkapan Manajemen Risiko, Pengungkapan Modal Intelektual dan Nilai Perusahaan Farmasi. *E-Jurnal Akuntansi*, 31(9), 2355. <https://doi.org/10.24843/eja.2021.v31.i09.p16>
- Maharani, N. A., & Wahidahwati. (2023). Pengaruh Intellectual Capital Terhadap Nilai Perusahaan Yang Di Moderasi Oleh Good Corporate Governance (GCG). *Jurnal Ilmu Dan Riset Akuntansi*, 12(1), 1–16.
- Mardiana, A. (2022). Saham LQ45 Adalah Salah Satu Indeks di BEI, Ini Penjelasan Lengkapnya. <https://katadata.co.id/agung/ekonopedia/63595f20b1a05/saham-lq45-adalah-salah-satu-indeks-di-bei-ini-penjelasan-lengkapnya>
- Muis, M. A., & Adhitama, S. (2022). Good Corporate Governance toward Intellectual Capital. *AFRE (Accounting and Financial Review)*, 5(2), 150–158. <https://doi.org/10.26905/afr.v5i2.7809>
- 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>
- Octaviany, I. (2015). Pengaruh Intellectual Capital Disclosure Terhadap Nilai Perusahaan dengan Good Corporate Governance sebagai Variabel Moderasi (Studi pada Perusahaan yang Termasuk dalam Kelompok “Sepuluh Besar” Pemeringkatan Corporate Governance Perception Index). *Tekun*, VI(1), 96–111.
- Ousama, A. A., Hammami, H., & Abdulkarim, M. (2020). The association between intellectual capital and financial performance in the Islamic banking industry: An analysis of the GCC banks. *International Journal of Islamic and Middle Eastern Finance and Management*, 13(1), 75–93. <https://doi.org/10.1108/IMEFM-05-2016-0073>

- Ozturk, G., & Pelin, D. (2018). Corporate Risk Management Practices and Firm Value in an Emerging Market: a Mixed Methods Approach. *Risk Management*. <https://doi.org/10.1057/s41283-018-0040-5>
- Pertiwi, D. E., & Husaini. (2017). Ukuran Komite Komite Audit dan Penerapan Manajemen Risiko. *Jurnal Fairness*, 7(3), 169–180.
- Purwati, A., & Tahir, A. (2023). Do Enterprise Risk Management Disclosure and Intellectual Capital Disclosure Contribute to Firm Value? *Journal of Economics, Entrepreneurship, Management Business, and Accountinig (JEEMBA)*, 1(3), 129–135.
- Rahayu, D. P. (2019). The Effect of Intellectual Capital Disclosure, Corporate Governace, and Firm Size on Firm Value. *KnE Social Sciences*, 2019, 530–548. <https://doi.org/10.18502/kss.v3i26.5399>
- Rasyid, R. (2021). The Influence of Enterprise Risk Management on Firm Performance of Family Firms with the Moderating Effect of Managerial Ownership. ... *On Economics Education, Economics, Business and ...*, 192(Piceeba), 517–525. <https://www.atlantispress.com/article/125963966.pdf>
- Rivandi, M. (2018). Pengaruh Enterprise Risk Management Disclosure Dan Corporate Governance Terhadap Nilai Perusahaan. *Jurnal Benefita*, 3(2), 137–148.
- Rochmadhona, B. N., Suganda, T. R., & Cahyadi, S. (2018). The Competitive Advantage between Intellectual Capital and Financial Performance of Banking Sector in ASEAN. *Jurnal Keuangan Dan Perbankan*, 22(2), 321–334. <https://doi.org/10.26905/jkdp.v22i2.2060>
- Rosyid, M. F., Saraswati, E., & Ghofar, A. (2022). Firm Value: CSR Disclosure, Risk Management and Good Corporate Governance Dimensions. *Jurnal Reviu Akuntansi Dan Keuangan*, 12(1), 186–209. <https://doi.org/10.22219/jrak.v11i3.20367>
- Rustam, B. R. (2019). *Manajemen Risiko: Prinsip, Penerapan, dan Penelitian* (1st

ed.). Salemba Empat.

Salvi, A., Vitolla, F., Giakoumelou, A., Raimo, N., & Rubino, M. (2020). Intellectual capital disclosure in integrated reports: The effect on firm value. *Technological Forecasting and Social Change*, 160(July). <https://doi.org/10.1016/j.techfore.2020.120228>

Sardo, F., Serrasqueiro, Z., & Alves, H. (2018). On the relationship between intellectual capital and financial performance: A panel data analysis on SME hotels. *International Journal of Hospitality Management*, 75(January), 67–74. <https://doi.org/10.1016/j.ijhm.2018.03.001>

Setiawati, L., Kurniawan, I. S., & Lahaya, I. A. (2022). The influence of enterprise risk management disclosure and intellectual capital disclosure on the value of companies with an independent board of commissioners as moderation variables. *Jurnal Ekonomi, Keuangan Dan Manajemen*, 18, 38–48. <https://doi.org/10.29264/jinv.v18i0.11236>

Shad, M. K., Lai, F. W., Fatt, C. L., Klemeš, J. J., & Bokhari, A. (2019). Integrating sustainability reporting into enterprise risk management and its relationship with business performance: A conceptual framework. *Journal of Cleaner Production*, 208, 415–425. <https://doi.org/10.1016/j.jclepro.2018.10.120>

Soewarno, N., & Tjahjadi, B. (2020). Measures that matter: an empirical investigation of intellectual capital and financial performance of banking firms in Indonesia. *Journal of Intellectual Capital*, 21(6), 1085–1106. <https://doi.org/10.1108/JIC-09-2019-0225>

Sofia, I. P., & Augustine, Y. (2019). Does Enterprise Risk Management and Hybrid Strategy Affect to Organizational Performance? *South East Asia Journal of Contemporary Business, Economics and Law*, 20(5), 120–126.

Suardi, I. G. . A. D. A. R., & Werastuti, D. N. S. (2019). Pengaruh Enterprise Risk Management, Intellectual Capital dan Sustainability Report Terhadap Nilai Perusahaan. *Jurnal Bisnis Darmajaya*, 5(2), 53–79.

- Subaida, I., Nurkholis, N., & Mardiaty, E. (2018). Effect of Intellectual Capital and Intellectual Capital Disclosure on Firm Value. *Jurnal Aplikasi Manajemen*, 16(1), 125–135. <https://doi.org/10.21776/ub.jam.2018.016.01.15>
- Sugiyono. (2017). *Metode Penelitian Manajemen*. Alfabeta.
- Sulistyaningsih, S., & Gunawan, B. (2018). Analisis Faktor-Faktor yang Memengaruhi Risk Management Disclosure (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2012-2014). *Riset Akuntansi Dan Keuangan Indonesia*, 1(1), 1–11. <https://doi.org/10.23917/reaksi.v1i1.1973>
- Suroso, S., Sawitri, N. N., Faeni, D. P., & Hidayat, W. W. (2023). The Moderation Power of Good Corporate Governance on Modified Value-Added Intellectual Capital and Corporate Social Responsibility Towards Corporate Values Post Pandemic Covid-19. *International Journal of Professional Business Review*, 8(6), e02413. <https://doi.org/10.26668/businessreview/2023.v8i6.2413>
- Susanti, N., Widajatun, V. W., Sumantri, M. B. A., & Nugraha, N. M. (2020). Implications of Intellectual Capital Financial Performance and Corporate Values (Studies on Goods and Consumption Sector 2013-2017 period). *International Journal of Psychosocial Rehabilitation*, 24(07), 6588–6599.
- Tarigan, J., Listijabudhi, S., Hatane, S. E., & Widjaja, D. C. (2019). The Impacts of Intellectual Capital on Financial Performance: An Evidence From Indonesian Manufacturing Industry. *Indonesian Journal of Business and Entrepreneurship*, 5(1), 65–76. <https://doi.org/10.17358/ijbe.5.1.65>
- Ulum, I. (2017). *Intellectual Capital: Model Pengukuran, Framework Pengungkapan, dan Kinerja Organisasi*. Universitas Muhammadiyah Malang (UMM Press).
- Ulum, I., Ghozali, I., & Purwanto, A. (2014). Intellectual Capital Performance of Indonesian Banking Sector: A Modified VAIC (M-VAIC) Perspective. *Asian Journal of Finance & Accounting*, 6(2), 103.

<https://doi.org/10.5296/ajfa.v6i2.5246>

Utami, E. M. (2018). The Intellectual Capital Components on Firm Value: Evidence from LQ-45 Index Companies. *Jurnal Keuangan Dan Perbankan*, 22(2). <https://doi.org/10.26905/jkdp.v22i2.1648>

Verawaty, Merina, C. I., & Lastari, S. A. (2017). Pengaruh Intellectual Capital, Earnings Mnagement, Tax Avoidance Terhadap Nilai Perusahaan Dengan Good Corporate Governance Sebagai Pemoderasi. *Jurnal MBiA*, 16(2), 79–94.

Waly, N. A., Sasongko, N., & Achyani, F. (2021). Effect of Free Cash Flow, Enterprise Risk Management Disclosure and Sustainability Report on Company Value With Corporate Governance as Moderating Variable. *Sentralisasi*, 10(2), 140. <https://doi.org/10.33506/sl.v10i2.1314>

Xu, J., & Wang, B. (2018). Intellectual Capital, Financial Performance and Companies' Sustainable Growth: Evidence From the Korean Manufacturing Industry. *Sustainability (Switzerland)*, 10(12). <https://doi.org/10.3390/su10124651>