

DAFTAR PUSTAKA

- Akin, I., Akin, M., Satiroglu, H., & Jhamb, M. (2025). Influence of Growth, Capital Structure, Profitability, and Size on FTSE 100 Enterprise Value. *Journal of Corporate Accounting and Finance*, 36(2), 157–168. <https://doi.org/10.1002/jcaf.22761>
- Amin, Moh. (2021). The Regression Effect of Capital Structure and Firm Growth on the Firm value. *Golden Ratio of Finance Management*, 1(1), 33–50. <https://doi.org/10.52970/grfm.v1i1.202>
- Anura, D., Fahrana, Y., Azazi, A., Malini, H., & Syahputri, A. (2025). Technology Firm Value: The Role of Intellectual Capital, Enterprise Risk Management, and Sustainability Reporting. *Journal of Management Science (JMAS)*, 8(1). www.exsys.iocspublisher.org/index.php/JMAS
- Aprilawati, N. P. I., & Ali, K. (2022). Pengaruh Profitabilitas Dan Kebijakan Dividen Terhadap Nilai Perusahaan Manufaktur (Pada Perusahaan Manufaktur Yang Terdaftar Di BEI). *Jurnal Manajemen Diversifikasi*, 2(1). <https://doi.org/10.24127/diversifikasi.v2i1.1205>
- Armstrong, M. (2025). *Armstrong's Handbook of Strategic Human Resource Management* (Eighth Edition). Kogan Page.
- Assya'if, I. L., & Marlina. (2023). Analisis Determinan Nilai Perusahaan pada Perusahaan Transportasi & Logistik yang Terdaftar di Bursa Efek Indonesia. *Journal of Young Entrepreneurs*, 2(2). <https://ejournal.upnvj.ac.id/index.php/jye>
- Astadewi, N. P. N., & Suaryana, I. G. N. A. (2025). The Effect of Profitability, Company Growth, and Capital Structure on Firm Value (A Case Study of Technology Sector Companies Listed on the Indonesia Stock Exchange for the 2021–2023 Period). *International Journal of Economics, Management and Accounting*, 2(3). <https://doi.org/10.61132/ijema.v2i3.735>
- Astiti, N. P. Y., & Imbayani, I. G. A. (2022). The Effect of Capital Structure, Profitability and Intellectual Capital on Company Value in Manufacturing Companies. *International Journal of Multidisciplinary Research and Analysis*, 5(12). <https://doi.org/10.47191/ijmra/v5-i12-19>
- Astuti, Sembiring, L. D., Supitriyani, Azwar, K., & Susanti, E. (2021). *Analisis Laporan Keuangan*. Media Sains Indonesia.
- Brigham, E. F., & Houston, d J. F. (2017). *Fundamentals of Financial Management* (Ninth Edition). Cengage Learning.
- Bui, T. N., Nguyen, X. H., & Pham, K. T. (2023). The Effect of Capital Structure on Firm Value: A Study of Companies Listed on the Vietnamese Stock Market. *International Journal of Financial Studies*, 11(3). <https://doi.org/10.3390/ijfs11030100>
- Bursa Efek Indonesia (BEI). (2021-2024). Laporan keuangan perusahaan sektor teknologi tahun 2024. Diakses dari <https://www.idx.co.id/id/perusahaan-tercatat/laporan-keuangan-dan-tahunan>
- Cahyadi, A., & Angela, A. (2025). Pengaruh Intellectual Capital, Cost of Capital, dan Women on Board terhadap Nilai Perusahaan Sektor Teknologi di Indonesia. *Jurnal Pendidikan Ekonomi (JURKAMI)*, 10(1). <https://doi.org/10.31932/jpe.v10i1.4413>

- CNN Indonesia. (2025, Agustus 12). Harga saham teknologi anjlok, ekonom ungkap biang keroknya. <https://www.cnnindonesia.com/ekonomi/20250812133307-92-1261530/harga-saham-teknologi-anjlok-ekonom-ungkap-biang-keroknya>
- Colline, F. (2022). The Mediating Effect of Debt Equity Ratio on The Effect of Current Ratio, Return on Equity and Total Asset Turnover on Price to Book Value. *Jurnal Keuangan Dan Perbankan*, 26(1), 75–90. <https://doi.org/10.26905/jkdp.v26i1.6882>
- Direktorat Jenderal Kekayaan Negara. (n.d.). Mengenal Revolusi Industri 5.0. Kementerian Keuangan Republik Indonesia. Diakses 18 Agustus 2025, dari <https://www.djkn.kemenkeu.go.id/kpknl-lahat/baca-artikel/16023/Mengenal-Revolusi-Industri-50>
- Faiqoh, I. S., & Yuniati, T. (2024). Pengaruh Profitabilitas, Likuiditas, dan Struktur Modal terhadap Nilai Perusahaan pada Perusahaan Teknologi yang Terdaftar di Bursa Efek Indonesia. *Jurnal Ilmu Dan Riset Manajemen*, 13(2).
- Galbanero, S. R., Espa, V., & Fahmi, M. (2024). Pengaruh Struktur Modal, Likuiditas, dan Profitabilitas terhadap Nilai Perusahaan pada Sub Sektor Telekomunikasi yang Terdaftar di BEI Tahun 2021-2023. *Journal of Information System, Applied, Management, Accounting and Research*, 8(4), 698–705. <https://doi.org/10.52362/jisamar.v8i4.1605>
- Ganapathy, V. (2018). *Strategic Management of Human* (First Edition). Bookboon.
- Hermawan, S., Octavia, R., & Maryanti, E. (2020). *Intellectual Capital, Kinerja Keuangan, dan Competitive Advantage: Bukti dari Perbankan Syariah di Indonesia dan Malaysia*. Indomedia Pustaka.
- Hidayat, D. N., & Jubaedah. (2022). Analisis Harga Saham pada Perusahaan Sektor Teknologi yang Terdaftar di Bursa Efek Indonesia. *Jurnal Young Entrepreneur*, 1(1).
- Indonesia.go.id. (n.d.). Making Indonesia 4.0: Langkah Indonesia menuju era digital dan otomatisasi. Diakses dari <https://indonesia.go.id/kategori/editorial/8441/making-indonesia-4-0-langkah-indonesia-menuju-era-digital-dan-otomatisasi>
- Indonesia Stock Exchange (IDX). (n.d.). Ringkasan indeks. Diakses dari <https://www.idx.co.id/id/data-pasar/ringkasan-perdagangan/ringkasan-indeks>
- Jiang, H. (2024). Empirical Analysis of the Impact of Capital Structure on Firm Value — Based on the Empirical Data of High-Tech Listed Enterprises. *Journal of Global Humanities and Social Sciences*, 5(7), 246–251. <https://doi.org/10.61360/BoniGHSS242016580703>
- Kasmir. (2019). *Analisis Laporan Keuangan* (Keduabelas). PT Raja Grafindo Persada.
- Katadata. (2025, Mei 26). IHSG ditutup melemah 0,36%, sektor teknologi turun terdalam (Senin, 26 Mei 2025). Databoks Katadata.co.id. <https://databoks.katadata.co.id/pasar/statistik/683455cae949e/ihsg-ditutup-melemah-036-sektor-teknologi-turun-terdalam-senin-26-mei-2025>
- Kim, Y., Jung, S., & Kim, C. (2023). The Impact of Capital Structure on the Profitability Performance of ICT Firms. *Processes*, 11(2). <https://doi.org/10.3390/pr11020635>
- Mahirun, Ayuningrum, A. P., Prasetiani, T. R., & Kushermanto, A. (2023). Pengaruh Kebijakan Deviden, Struktural Modal, Set Peluang Investasi, Dan

- Profitabilitas Terhadap Nilai Perusahaan. *JAKA: Jurnal Akuntansi, Keuangan Dan Auditing*, 4(2). <https://doi.org/10.56696/jaka.v4i2.9623>
- Mudrifah, Fadilah, N., Ulum, I., & Abdurrahman. (2024). The effect of intellectual capital dynamics on firm value with capital structure as a mediating variable: Evidence on technology companies in Indonesia. *Economic Sustainability and Social Equality in the Technological Era*, 500–507. <https://doi.org/10.1201/9781003534495-50>
- Nababan, C., Wiralestari, & Tiswiyanti, W. (2025). The Influence of Intellectual Capital and Leverage on Company Value with Profitability as a Mediating Variable (Empirical Study on Technology Sector Companies Listed on the Indonesia Stock Exchange for the Period 2021-2023). *International Journal of Multidisciplinary Approach Research and Science*, 3(2), 569–589. <https://doi.org/10.59653/ijmars.v3i02.1648>
- Nduka, A. J., & Asielue, P. I. (2023). Effect of Intellectual Capital Development on Firm Value of Technology Firms in Nigeria. *Journal of Emerging Trends in Management Sciences and Entrepreneurship*, 5(1). <https://doi.org/10.2139/ssrn.5236587>
- Nguyen, P. D. (2024). The impact of intellectual capital on firm performance: A study of Vietnamese firms listed on Vietnam Stock Exchange. *Journal of Competitiveness*, 16(1), 26–45. <https://doi.org/10.7441/joc.2024.01.02>
- Rahman, F., Purwoko, G. D., & Rachmi, T. N. (2022). Analisis Rasio Keuangan dalam Mengukur Nilai Perusahaan Berdasarkan Rasio Likuiditas, Rasio Solvabilitas, dan Rasio Profitabilitas pada PT Elang Mahkota Teknologi Tbk Periode 2012-2021. *Scientific Journal of Reflection: Economic, Accounting, Management and Business*, 5(3), 773–782. <https://doi.org/10.37481/sjr.v5i3.534>
- Rasyid, A. (2023). The Influence Of Intellectual Capital On The Market Value And Financial Performance Of Companies Listed On The Indonesian Stock Exchange. *Jurnal Multidisiplin Sahombu*, 3(2). <https://ejournal.seaninstitute.or.id/index.php/JMS>
- Safira, Irawati, N., & Nasution, F. N. (2023). Intellectual Capital Analysis Using the M-VAIC Method on Stock Prices Through Profitability in Companies in the IDXTechno Index on the Indonesian Stock Exchange. *International Journal of Economic, Business, Accounting, Agriculture Management and Sharia Administration (IJEBAAS)*, 3(6).
- Sastrawan, P. D., & Yuniarta, G. A. (2025). Pengaruh Asset Growth, Kebijakan Dividen, dan Struktur Modal terhadap Nilai Perusahaan Sektor Teknologi Terdaftar di Bursa Efek Indonesia Tahun 2021-2023. *Jurnal Ilmu Manajemen, Ekonomi Dan Kewirausahaan*, 5(3), 643–658. <https://doi.org/10.55606/jimek.v5i3.8156>
- Savila, I. D., & Chariri, A. (2025). Optimalisasi Kinerja Inovasi: Mengungkap Pengaruh Intellectual Capital Terhadap Nilai Perusahaan. *Owner: Riset & Jurnal Akuntansi*, 9(2). <https://doi.org/10.33395/owner.v9i2.2632>
- Ulum, I. (2017). *Intellectual Capital: Model Pengukuran, Framework Pengungkapan, dan Kinerja Organisasi* (3rd ed.). Penerbit Universitas Muhammadiyah Malang.