
DAFTAR PUSTAKA

- Belkaoui, Ahmed, *“Accounting Theory: Human Resource Accounting”*, New York: Harcourt Brace Jovanisch Inc., 1981
- Byars, Llyod L., & Rue, Leslie W., *“Human Resource Management”*, Fifth Ed., IRWIN, 1997.
- Cashin, James A., & Polimeni, Ralph S., *“Cost Accounting: Human Resource Accounting”*, MCGraw-Hill Book Company, 1981.
- Elias, Nabil, *“The Effects of Human Assets Statements on Investment Decision”* Empirical Research in Accounting: Selected Studies, 1972.
- Hadi, Sutrisno, *“Metodologi Research”*, Yogyakarta: Andi Ofset, 1989.
- Hendricks, James, *“The Impact of Human Resource Accounting Information on Stock Investment Decision: An Empirical Study”*, Accounting Review, April 1976.
- Hendricksen, Eldon S., & Breda, Michael F. Van, *“Accounting Theory”*, Fifth Ed., Homewood: IRWIN, 1992.
- Hermanson, R.H., *“Accounting for Human Assets, Occasional paper No.14”* (Michigan State University, Bureau of Business and Economic Research, 1964).

- Lev, B., dan Schwartz, A., "*On The Use of The Economic Concept of Human Capital in Financial Statement*", *The Accounting Review*, January, 1971.
- Likert, R., "*The Human Organization: Its Management and Value*", McGraw-Hill, 1967.
- Pyle, W.C., "*A Human Organizational Measurement Approach*", *Financial Analysis Journal*, January-February, 1971.
- Nursasmita, Irfan, & Sugiri, Slamet, "*Dapatkah SDM di Neraca-kan?*" *Kelola* No.6/III/Mei 1994.
- Sekaran, Uma, "*Research Methods for Bussiness: A Skill Building Approach*", New York:John Wiley & Sons Inc., 1992.
- Simanjuntak, Pajaman, "*Pengantar Sumber Daya Manusia*", penerbit FE UI, 1985.
- Soewarjono, "*Teori Akuntansi:Perekayasaan Pelaporan keuangan*", Edisi Ketiga. Yogyakarta : BPFE Yogyakarta Anggota IKAPI, 2005.
- Tang-Tang, "*Human Resource Replacement Cost : Measures and Usefulness*", *Cost Engineering Journal*, April, 2005.
- Widjaya, Amin, "*Akuntansi Sumber Daya Manusia*", Rineka Cipta, 1995.