

- Roika, R., Salim, U., & Sumiati, S. (2019). Pengaruh Keragaman Dewan Direksi Terhadap Kinerja Keuangan Perusahaan. *Iqtishoduna*, 15(2), 115–128.
- Sugiyono. (2019). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Alfabeta.
- Ulum, I. (2017). *Intellectual Capital: Model Pengukuran, Framework Pengungkapan & Kinerja Organisasi*. Universitas Muhammadiyah Malang.

Biography

Dr. Leny Suzan, S.E., M.Si., CIFM is senior doctorate graduate of accounting science, Padjadjaran University, doctoral education in accounting. Position on campus as a permanent lecturer, specializing in cost accounting and management accounting.

Andrea Rhegina Putri is an accounting student from Telkom University