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by Nika Esti

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33,238	4,528	467	18 min 6 sec	34 min 49 sec
characters	words	sentences	reading time	speaking time

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Writing Issues

154	27	127
Issues left	Critical	Advanced

Plagiarism



21
sources

6% of your text matches 21 sources on the web or in archives of academic publications

Writing Issues

53

Correctness

20

Punctuation in compound/complex sentences



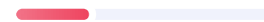
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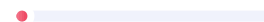
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Comma misuse within clauses



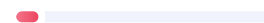
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Misuse of semicolons, quotation marks, etc.



4

Determiner use (a/an/the/this, etc.)



3

Confused words



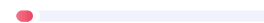
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Misspelled words



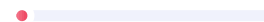
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Improper formatting



2

Closing punctuation



2

Wrong or missing prepositions



1

Incomplete sentences



63

Clarity

6

Wordy sentences



46

Passive voice misuse



5

Unclear sentences



6

Intricate text



18

Delivery

5

Inappropriate colloquialisms



10

Incomplete sentences



3

Tone suggestions



20

Engagement

20

Word choice



Unique Words

Measures vocabulary diversity by calculating the percentage of words used only once in your document

19%unique words

Rare Words

Measures depth of vocabulary by identifying words that are not among the 5,000 most common English words.

33%rare words

Word Length

Measures average word length

5.3characters per word

Sentence Length

Measures average sentence length

9.7words per sentence

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ABSTRACT

155 | Penelitian bertujuan menguji pengaruh internationality dan lokasi terhadap pengungkapan modal intelektual pada official website. Metode penelitian menggunakan pendekatan kuantitatif dengan jumlah sampel sebanyak 85 Perguruan Tinggi Negeri yang terdaftar UniRank 2021. Teknik analisis data menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa structural capital menjadi komponen modal intelektual yang paling dominan diungkapkan. Variabel internationality dan lokasi berpengaruh positif terhadap pengungkapan modal intelektual. Keterbatasan penelitian ini yaitu sampel dan variabel penelitian masih terbatas. Terlepas dari keterbatasan yang ada, penelitian ini berimplikasi praktis sebagai referensi untuk perguruan tinggi tentang pentingnya aspek internationality dan lokasi terhadap pengungkapan modal intelektual.

Kata kunci :

internationality; lokasi; pengungkapan modal intelektual; perguruan tinggi; website

ABSTRACT

156 The research examines the effect of internationality and location on intellectual capital disclosure on the official website. The research method uses a quantitative approach with a total sample of 85 State Universities registered with UniRank 2021. Data analysis techniques use multiple linear regression analysis. The results showed that structural capital became the most dominant component of intellectual capital. The variables of internationality and location 157 positively affect the disclosure of intellectual capital. The limitations of this study are that the samples and research variables still need to be improved. Despite the limitations, this study has practical implications as a reference for universities on the importance of internationality and location to the disclosure of intellectual capital.

Keywords:

internationality; location; intellectual capital disclosure; universities; website

INTRODUCTION

158 In the last few decades, there has been a shift in the economic sector from originally an industrial economy to a knowledge-based economy, resulting in intangible assets gradually replacing tangible assets as a success factor for various types of organizations. Intellectual capital is an issue for multiple sectors, such as manufacturing, banking, and MSMEs. The positive role of intellectual capital for organizations both^{1,2} in terms of disclosure and

performance³ has made academics focus on continuing studies on the potential of intellectual capital and its contribution to organizations (Khalique & de Pablos, 2015; Firmansyah & Yusuf, 2020; Tran & Vo, 2020).⁴ Universities have become the object of great attention in developing intellectual capital outside the conventional/profit-oriented lines. Higher education as part of education is a forum for increasing knowledge with scientific output, research results, scientific publications, as well as good relations with stakeholders (Ramírez, 2013).⁴ Stakeholder theory emphasizes organizational accountability beyond simple financial or economic performance (Deegan, 2016).⁴ Organizations will voluntarily disclose information on their environmental, social and⁵ intellectual performance, exceeding the data to meet stakeholder expectations. By disclosing detailed organizational information to the public, it is hoped⁶ that stakeholders will obtain the required information regarding the organization (Puspitosari et al., 2017).⁴ Stakeholders in tertiary institutions according to⁷ Wardhani and Suhdi (2020)⁸ includes primary stakeholders (academic community)⁹, and secondary stakeholders (state, the general public, prospective new students, private sector companies, and so on).¹⁰ Apart from the role of universities and their stakeholders, research on intellectual capital disclosure in universities is still a relatively under-explored topic (Ndou et al., 2018).⁴ In the digitalization era, organizations must reveal previously unknown things so that all stakeholders understand how the organization considers its ethical, social and¹¹ environmental impacts (Dumay, 2016).⁴ The website allows organizations to disclose information with consideration of time novelty. Thus, the website as a means of revealing information has technological features that make it easier for external parties to find all the latest news that can be accessed globally anytime and anywhere (Abdi & Omri, 2020).⁴ Intellectual capital emphasizes the combination of

intelligence and capital to demonstrate the importance of knowledge(Serenko & Bontis, 2013)⁴. According to Cuozzo et al. (2017), intellectual capital is a combination of human resources and the organization and good relations that exist in it. Disclosure of intellectual capital in tertiary institutions ¹²is used to measure intangible assets to describe the results of knowledge-based efforts because stakeholders in tertiary institutions emphasize the need for ¹³intellectual capital information to make the right decisions.

Factors that can motivate universities to disclose intellectual capital include internationality and location. Organizations with high international activity use voluntary disclosure to provide information for domestic and foreign stakeholders. Rossi et al. (2018) state that information on the official website of higher education institutions that is international in nature has a positive effect on the disclosure of intellectual capital and shows that an environment with a higher level of competition will increase the motivation of tertiary institutions in disclosing intellectual capital.

Various studies on the determinants of the disclosure of university intellectual capital have ¹⁴been carried out. Several studies have ¹⁵been conducted in developed countries, such as Italy, Greece ¹⁶and Spain(Bisogno et al., 2014; Brusca et al., 2020; Ramirez et al., 2018; Rossi et al., 2018)⁴. On the other hand, several studies in Indonesia have also ¹⁷been conducted. However, the determinants that have ¹⁸been studied are mostly university characteristics, such ¹⁹as: age, size, complexity ²⁰and accreditation (Fathony & Ulum, 2018; Gobel et al., 2020; Ulum & Novianty, 2012)⁴. In addition, the measurement framework for indicators of intellectual capital studied in Indonesia mainly only adapts previous research that has also ²¹been conducted in Indonesia. This study attempts to determine the effect of internationality and location on the disclosure of intellectual capital by ²²adapting the developed framework of

intellectual capital Ramirez et al. (2018) studied in Spanish universities. Intellectual²³ capital components are divided²⁴ into three categories: human capital, structural capital, and relational capital. Because there is still minimal research on intellectual capital in tertiary institutions in Indonesia, it is hoped²⁵ that this research can contribute to providing an understanding of the determinant factors other than those that have been studied²⁶, as well as the characteristics of disclosing intellectual capital that still need attention for higher education institutions, especially²⁷ higher education institutions. State as a form of public sector organization to create institutional value.²⁸ Furthermore, this can be implemented in higher education resource management strategies to gain a competitive advantage.

RESEARCH METHODS

The research design carried out was quantitative research. The research model used is associative research by analyzing the effect of independent variables on the dependent variable. The population for this research is 85 State Universities that are registered²⁹ with the 2021 UniRank Indonesia Ranking. Because the total population is less than 100, the sampling technique used is total sampling³⁰, that is³¹, the research sample is the same as the total population, totaling 85 tertiary institutions. Data collection techniques in this study used documentation studies obtained from UniRank Indonesia and the websites of each tertiary institution.

The university intellectual capital instrument in this study was adapted³² from Ramirez et al. (2018) who³³ have researched at State Universities in Spain. The novelty of this study was compared³⁴ with Ramirez et al. (2018) namely³⁵ the object of research currently being carried out in Indonesia, in this case³⁶ State Universities listed in the 2021 UniRank Ranking. The UniRank ranking is

³⁷ considered to be ³⁸ more representative within the scope of this research because UniRank provides a ranking assessment based on the popularity of the website of each tertiary institution. Apart from the research object, there are also differences in the measurement of intellectual capital disclosure variables in this study compared to other studies by Ramirez et al. (2018). Table 1 presents indicators of the dependent variable (disclosure of intellectual capital) used in this study:

Table 1. Intellectual capital disclosure indicators

Component

Indicator

Information

Human Capital

HC1

Work-related knowledge/know-how

Competency knowledge or skills possessed by lecturers/researchers at tertiary institutions.³⁹

HC2

Employees

Information about staff, researchers, lecturers, and administrative staff.

HC3

Employee's experience in profession⁴⁰

Information that refers to the experience of employees at international or national levels in their profession.^{41,42}

HC4

Employee qualifications

Information that refers to the qualifications of teaching staff and educational staff.⁴³

HC5

Employee compensation/benefits

Information referring to welfare or other benefits for employees provided by the university.⁴⁴

HC6

Cultural diversity

Information about the demographic distribution of employees.

HC7

Program training

Education or training programs for employees are provided by universities.⁴⁵

Structural Capital

SC1

Intellectual property

Explanation regarding patents, copyrights and registered and unregistered trademarks, as well as publications (journals, books, book chapters, e-⁴⁶
⁴⁷

journals, etc.)⁴⁸ owned by universities.⁴⁹

SC2

university culture

A statement consisting of attitude, experience, beliefs⁵⁰ and college values.⁵¹

SC3

Management philosophy⁵²

Statement regarding the vision and mission of the college.

SC4

Process management

Information relating to processes/procedures in the management of tertiary institutions.⁵³

SC5

Information systems/networking systems

Information about system development, application use functions and⁵⁴ information systems' influence on tertiary institutions.

SC6

Research projects

Research projects conducted by universities.

SC7

Financial relations

Information referring to the relationship between the university and its financial backers.⁵⁵

Relational Capital

RC1

Brands

Information about brands associated with higher education.

RC2

Student/student satisfaction

Information relating to students and their learning satisfaction.

RC3

Business/university partnerships

All activities and collaborations between the university and other organizations (companies, non-profit organizations, public authorities, local governments and society as a whole).⁵⁶⁵⁷⁵⁸

RC4

Student database

Student databases.

RC5

quality standards

Information refers to the quality of teaching or the quality of learning.

Source: Ramirez et al. (2018)

The intellectual capital disclosure variable ⁵⁹is measured through the content analysis method by providing a checklist and a score of 1 for intellectual capital items disclosed on the official website of each university. Meanwhile, ⁶⁰items that ⁶¹are not disclosed ⁶²will be given a score of 0. After carrying out the checklist, the next step is adding up the items disclosed on each official college website (total score = 19).

Number of items disclosed

Disclosure Index =

Overall total items

¹⁵⁹ The first independent variable in this study is internationality ⁶³or according to ⁶⁴internationalization Knights (2021) ⁶⁵is the process of integrating international and intercultural dimensions into the objective and functions of the system of national higher education institutions. The Office of International Affairs is the main door for international programs. The measurement used for internationality is the nominal scale. This variable ⁶⁶is given a score of 1 if the university's official website has information about the Office of International Affairs and 0 if there is no information about the existence of the Office of International Affairs. The second independent variable is the college's location, which ⁶⁷is grouped into two categories. The location measurement for universities located on the island of Java will ⁶⁸be given a score of 1, while ⁶⁹those located ⁷⁰on non-Java islands will be given a score of 0.

The data analysis technique used is regression analysis with the help of STATA Software. Regression analysis ⁷¹is used to examine the factors that influence ⁷²the disclosure of intellectual capital in state universities in Indonesia. The

regression analysis used is ⁷³multiple linear regression analysis with disclosure of intellectual capital as the dependent variable and the independent variables of internationality and location of the college.

RESEARCH RESULTS AND DISCUSSION

Research result

Table 2 presents information about the frequency of the number of state universities that disclose each item of intellectual capital disclosure.

Table 2. Frequency of Disclosure of Intellectual Capital in Indonesian PTNs

Component

Indicator

Frequency

% Total PTN

Human Capital

HC1

Work-related knowledge/know-how

54

63,53

HC2

Employees

77

90.59

HC3

Employee's experience in profession⁷⁴

20

23.53

HC4

Employee qualifications

61

71,76

HC5

Employee compensation/benefits

2

2.35

HC6

Cultural diversity

45

52.94

HC7

Program training

14

16,47

Structural Capital

SC1

Intellectual property

53

62.35

SC2

university culture

85

100.00

SC3

Management philosophy⁷⁵

85

100.00

SC4

Process management

85

100.00

SC5

Information systems/networking systems

85

100.00

SC6

Research projects

57

67.06

SC7

Financial relations

17

20.00

Relational Capital

RC1

Brands

27

31.76

RC2

Student/student satisfaction

4

4.71

RC3

Business/university partnerships

77

90.59

RC4

Student database

38

44,71

RC5

quality standards

85

100.00

Source: Research data (2022)

The most widely disclosed indicator of intellectual capital is structural capital information regarding university culture, institutional vision and mission, management processes, and institutional information systems which⁷⁶ are 100% disclosed by the State Universities studied. All sample State Universities

disclosed the information on quality standards on the relational capital component. Meanwhile, the intellectual capital items that were most rarely found^{77,78} were regarding student satisfaction and employee compensation, each of which was only 4.71% and 2.35% of the sample State Universities that disclosed them.

Descriptive Statistical Analysis

The object of this research is State Universities registered with the 2021 UniRank Ranking. Based on the determination of the sampling method through total sampling, 85 state universities registered with the UniRank Ranking have official websites that can be accessed.^{79,80}

Table 3. Characteristics of the Research Sample

Access the Official Website

Amount

%

Accessible

85

100

Not accessible

0

0

State University Locations

Amount

%

Java Island

35

41,17

Non-Java Island

50

58,83

Existence of the Office of International Affairs

Amount

%

Availble⁸¹

77

90.58

Not Available

8

9,42

As seen from Table 3, the state universities which are the research samples are⁸² located in Java Island at 41.17% (35 institutions). Meanwhile, state universities on non-Java islands accounted for 58.83% (50 institutions). In addition, around 90% (77 state universities) have information regarding the existence of an International Affairs Office or International Office. Meanwhile, 9.42% (8 institutions) needed information about the Office of International Affairs or the International Office on the official website.

Furthermore, table 4 explains the descriptive statistics, which show the research data's average, minimum and⁸³ maximum values. The table explains⁸⁴ that the average value of intellectual capital disclosure (ICD) is 0.60. The average tertiary institution discloses as much as 60% of the total intellectual capital indicators.

Table 4. Results of Descriptive Statistical Analysis

Variable

Obs

Means

std. Dev.

Min

Max

ICD (Y)

85

0.60

0.14

0.26

1

INTERs (X1)

LOC(X2)

85

85

0.90

0.41

0.29

0.49

0

0

1

1

The state university with the highest intellectual capital disclosure score of 1 occurred at the Bogor Agricultural Institute. ⁸⁵This is because the Bogor Agricultural Institute discloses all indicators of human capital, structural capital, and relational capital studied. ⁸⁶This means that Bogor Agricultural University is very concerned about the importance of ⁸⁷disclosing intellectual capital. Meanwhile, the lowest value of intellectual capital disclosure of 0.26 occurred at Musamus Merauke University. ⁸⁸This is because Musamus Merauke University only ⁸⁹disclosed ⁹⁰4 indicators of the structural capital component and ⁹¹1 indicator of relational capital, and ⁹²no information on the human capital component was disclosed.

The average value of the internationality variable is 0.90. ⁹³This shows that the majority (about 90%) of the state universities studied have information about the existence of the Office of International Affairs on their official websites. The average value of the location variable is 0.41. ⁹⁴This shows that the

characteristics of the research sample based on their location are dominated⁹⁵ by state universities outside Java Island. Intellectual capital information disclosed by universities has a standard deviation value of 0.14. The resulting standard⁹⁶ deviation value is smaller than the average value, this⁹⁷ shows that the disclosure of intellectual capital carried out at each tertiary institution has the same amount. The internationality variable has an average value of 0.90 with a standard deviation of 0.29. The location variable has an average value of 0.41 with a standard deviation of 0.49.

Table 5 shows the results of the classic assumption test. The Normality test was carried out⁹⁸ using the Shapiro-Wilk test. Test results show a Shapiro-Wilk Z value of 1.227 with prob.⁹⁹ 0.109, more than the significance of 0.05. Therefore, it is concluded¹⁰⁰ that the research regression model has normally¹⁰¹ distributed residuals. Furthermore, it is assumed¹⁰² that there is no multicollinearity in this research model, which means that the independent variables in this study are not highly correlated. This research model is free from multicollinearity. This conclusion is based¹⁰³ on the value of the Variance Inflation Factor (VIF) statistical test results for each research variable ≥ 10 , and the Tolerance value for each research variable is ≥ 0.1 .

The Pagan Breusch test is used¹⁰⁴ to detect whether there is heteroscedasticity. The basis for decision-making in this test is that if the prob¹⁰⁵ value $> \chi^2$ is greater¹⁰⁶ than 0.05, it can be concluded¹⁰⁷ that there is no heteroscedasticity. Table 5 illustrates that the results of the Pagan Breusch test for the regression model show a probability value greater than 0.05, so there is no heteroscedasticity. Thus, the regression model can be tested¹⁰⁸ in the next stage.

Table 5. Multiple Linear Regression Analysis Results

Linear Regression

Multicollinearity

ICD

Coef.

Q

$P > |t|$

VIF

tolerance

INTER

0.12

2.60

0.011

0.108

0.927

LOC

0.11

3.85

0.000

0.108

0.927

_cons

0.44

9.89

0.000

Shapiro-Wilk Z

1.227

Prob > z

0.109

chi2 Breusch Pagan test

1.07

Prob > chi2 Breusch Pagan test

0.301

F value

14.54

Prob > F

0.000

Adjusted R-squared

0.243

Internationality has a positive effect on the Disclosure of Intellectual Capital¹⁰⁹
Internationality in universities positively affects the disclosure of intellectual capital (regression coefficient 0.12; sig. 0.011 <0.05). Internationality is a way to increase the competitiveness of a university. The influence of internationality on the disclosure of intellectual capital means that if higher education institutions pay more attention to aspects of internationality, the information on intellectual capital disclosed will also increase. Internationality or university

programs to ¹¹⁰step into the international realm are usually used to gain a better reputation ⁴(Fuadi, 2016). The website will become a relevant medium for expressing activities and promoting the university internationally so that the university's reputation is better known abroad (Álvarez et al., 2011; Aversano et al., 2020).⁴

Higher education is an entity that has relations with the community both domestically and abroad as one of the stakeholders, so it must manage its resources for the benefit of stakeholders. Intellectual capital disclosure will increase in conditions where tertiary institutions carry out internationalization (cooperation with foreign parties). ¹¹¹This is evidenced ¹¹²by research results showing that universities that inform the existence of an international affairs office ¹¹³and/or internationalization program on the official website will pay more attention to the extent of disclosure of intellectual capital. If a tertiary institution has an Office of International Affairs in its organizational structure, this can increase the ¹¹⁴disclosure of website-based intellectual capital information in tertiary institutions.

Based on stakeholder theory, higher education management is expected to take actions deemed necessary by stakeholders and report back to stakeholders. All stakeholders have the right to receive information about how the organization's activities, including internationalization activities, may affect them. Thus, the internationalization activities carried out by universities will increase the disclosure of intellectual capital.

¹⁶¹ | The findings of this study indicate that information disclosed to the public through the disclosure of intellectual capital for the benefit of foreign partnerships is a form of implementing stakeholder theory. The internationality aspect ¹¹⁵which is informed ¹¹⁶through the official ¹¹⁷website is also a forum for higher education to improve quality, both in terms of learning, research, quality of

information for stakeholders, as well as the quality of higher education institutions in an international scope. This study's results align with research¹¹⁸ Aulia et al. (2019)¹¹⁹ and Ramirez et al. (2018) which¹²⁰ state that international programs affect intellectual capital disclosure.

¹⁶² The location has a positive effect on the Disclosure of Intellectual Capital¹²¹
The university's location positively affects the disclosure of intellectual capital (regression coefficient 0.11; sig. 0.000 <0.05). The effect of location¹²² on the disclosure¹²³ of intellectual capital can be interpreted¹²⁴ that the tighter the competition at the site of the tertiary institution, the more intellectual capital disclosed will increase. The public's point of view about the quality of higher education in Java Island is better than non-Javanese proving¹²⁵ that affects¹²⁶ the disclosure of higher education intellectual capital. Thus, universities on non-Java islands disclose information on intellectual capital which¹²⁷ is relatively lower than those on Java islands. In addition, the centralization of development on the island of Java can increase competition in various aspects, including intellectual capital information disclosure. The higher the competition in Java compared to Non-Java, it will also impact increasing tertiary communication to the public through the disclosure¹²⁸ of intellectual capital. Thus, the location of the tertiary institution affects the disclosure of intellectual capital.

Each tertiary institution is interested in disclosing information to increase competitive advantage and as a promotional medium to the public to enhance the image of tertiary institutions. Through these advantages, universities in Java are more competitive in disclosing information on their intellectual capital. Based on observations from the 85 state universities studied, there are 13 state universities with legal entity status (PTN-BH), 11 of which are on Java island. Concerning the location of the tertiary institution and stakeholders, the

Board of Trustees (MWA) at PTN-BH plays a role in representing the interests of the government, the ¹³⁰interests of the public ¹²⁹and the interests of the related tertiary institutions. Therefore,

Disclosure of information owned by universities in Java Island to the public through disclosure of intellectual capital can also be a form of implementing stakeholder theory. According to stakeholder theory, a university is not an entity that only operates for personal gain but also pays attention to stakeholders' interests because every activity of a higher education institution will impact the surrounding environment. Thus, universities need to be responsible to their stakeholders, one of which is by communicating through the disclosure of intellectual capital.

Other findings in this study indicate the dominance of accounting study programs by new students from all Indonesian tertiary institutions located on the island of Java (Kemenristekdikti, 2020).⁴ Based on these supporting findings, the culture for obtaining higher education in the Java region, especially in the accounting field, is in great demand. Therefore, with the dominance of accounting study programs that are increasingly in demand,¹³¹ it is possible to increase the understanding and motivation of tertiary institutions in managing their intellectual capital. The results of this study are not in line with what has been done by Fachrezi (2019),¹³² but support the research Rahayuningtyas and Triana (2017)¹³³ which¹³⁴ states that location affects the disclosure of intellectual capital.

CONCLUSION

Based on data from the research that has been done,¹³⁵ it can be concluded¹³⁶ that: first, the intellectual capital component that Indonesian state universities most disclose is related to structural capital, and the least disclosed¹³⁷ is

information about employee benefits (in human capital) and student satisfaction. (in relational capital). Second, there is a positive influence between the internationality of tertiary institutions on the disclosure of website-based intellectual capital. Third, there is a positive influence between the university's location on the website-based disclosure of intellectual capital.

The limitations of this research are the relatively limited research sample and the use of the intellectual capital framework of higher education adopted from foreign research, so there may be differences in indicators with the intellectual¹ capital framework of higher education originating from within the country. The contribution of the independent variable to the dependent variable in this study is only 24.8%, so there may still be other determinants that were not examined^{141 15} in this study.

Suggestions for future researchers, it is highly recommended to increase^{142 143} the number of research samples. Then, be more thorough in analyzing¹⁴⁴ the information about the intellectual capital presented. Further research is also¹⁴⁵ suggested^{146,148} to add other factors that have not been studied¹⁴⁷ in this study.

Regardless of the existing limitations, this research provides practical implications as a reference, especially for tertiary institutions regarding the importance of determinants of intellectual capital disclosure, such as aspects of internationality and the location of tertiary institutions.

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1.	, both	Punctuation in compound/complex sentences	Correctness
2.	both	Wordy sentences	Clarity
3.	performance,	Punctuation in compound/complex sentences	Correctness
4.	(Khalique & de Pablos, 2015; Firmansyah & Yusuf, 2020; Tran & Vo, 2020); (Ramírez, 2013); (Deegan, 2016); (Puspitosari et al., 2017); (Ndou et al., 2018); (Dumay, 2016); (Abdi & Omri, 2020); (Serenko & Bontis, 2013); (Bisogno et al., 2014; Brusca et al., 2020; Ramirez et al., 2018; Rossi et al., 20...	Citation style options	Correctness
5.	, and	Comma misuse within clauses	Correctness
6.	is hoped	Passive voice misuse	Clarity
7.	, according	Punctuation in compound/complex sentences	Correctness
8.),	Punctuation in compound/complex sentences	Correctness
9.),	Punctuation in compound/complex sentences	Correctness
10.	and so on	Inappropriate colloquialisms	Delivery
11.	, and	Comma misuse within clauses	Correctness
12.	is used	Passive voice misuse	Clarity
13.	intellectual → intelligent, academic, scholarly	Word choice	Engagement
14.	been carried out	Passive voice misuse	Clarity
15.	been conducted	Passive voice misuse	Clarity

16.	, and	Comma misuse within clauses	Correctness
17.	been conducted	Passive voice misuse	Clarity
18.	been studied	Passive voice misuse	Clarity
19.	as:	Misuse of semicolons, quotation marks, etc.	Correctness
20.	, and	Comma misuse within clauses	Correctness
21.	been conducted	Passive voice misuse	Clarity
22.	adapting → adjusting	Word choice	Engagement
23.	Intellectual → Intelligent, Academic	Word choice	Engagement
24.	are divided	Passive voice misuse	Clarity
25.	is hoped	Passive voice misuse	Clarity
26.	been studied	Passive voice misuse	Clarity
27.	especially → significantly	Word choice	Engagement
28.	State as a form of public sector organization to create institutional value.	Incomplete sentences	Delivery
29.	are registered	Passive voice misuse	Clarity
30.	total → complete, full, comprehensive, unlimited	Word choice	Engagement
31.	, that → ; that, . That	Punctuation in compound/complex sentences	Correctness
32.	was adapted	Passive voice misuse	Clarity
33.	, who	Punctuation in compound/complex sentences	Correctness

34.	<i>The novelty of this study was compared</i>	Passive voice misuse	Clarity
35.	, namely	Punctuation in compound/complex sentences	Correctness
36.	case,	Comma misuse within clauses	Correctness
37.	<i>is considered</i>	Passive voice misuse	Clarity
38.		Tone suggestions	Delivery
39.	<i>Competency knowledge or skills possessed by lecturers/researchers at tertiary institutions.</i>	Incomplete sentences	Delivery
40.	the profession	Determiner use (a/an/the/this, etc.)	Correctness
41.	<i>Information that refers to the experience of employees at international or national levels in their profession</i>	Incomplete sentences	Delivery
42.	<i>Information that refers to the experience of employees at international or national levels in their profession.</i>	Unclear sentences	Clarity
43.	<i>Information that refers to the qualifications of teaching staff and educational staff</i>	Incomplete sentences	Delivery
44.	<i>Information referring to welfare or other benefits for employees provided by the university.</i>	Incomplete sentences	Delivery
45.	<i>Education or training programs for employees are provided by universities.</i>	Passive voice misuse	Clarity
46.	, and	Comma misuse within clauses	Correctness

47.	as well as → and	Wordy sentences	Clarity
48.	etc.	Inappropriate colloquialisms	Delivery
49.	<i>Explanation regarding patents, copyrights and registered and unregistered trademarks, as well as publications (journals, books, book chapters, e-journals, etc.) owned by universities.</i>	Incomplete sentences	Delivery
50.	, and	Comma misuse within clauses	Correctness
51.	<i>A statement consisting of attitude, experience, beliefs and college values.</i>	Incomplete sentences	Delivery
52.	philosophy → Philosophy	Confused words	Correctness
53.	<i>Information relating to processes/procedures in the management of tertiary institutions.</i>	Incomplete sentences	Delivery
54.	, and	Comma misuse within clauses	Correctness
55.	<i>Information referring to the relationship between the university and its financial backers.</i>	Incomplete sentences	Delivery
56.	, and	Comma misuse within clauses	Correctness
57.	as a whole	Wordy sentences	Clarity
58.	<i>All activities and collaborations between the university and other organizations (companies, non-profit organizations, public authorities, local governments and society as a whole).</i>	Incomplete sentences	Delivery
59.	is measured	Passive voice misuse	Clarity
60.	items → things	Word choice	Engagement

61.	<i>are not disclosed</i>	Passive voice misuse	Clarity
62.	<i>be given</i>	Passive voice misuse	Clarity
63.	<i>, or</i>	Punctuation in compound/complex sentences	Correctness
64.	<i>internationalization,</i>	Punctuation in compound/complex sentences	Correctness
65.	<i>),</i>	Punctuation in compound/complex sentences	Correctness
66.	<i>is given</i>	Passive voice misuse	Clarity
67.	<i>is grouped</i>	Passive voice misuse	Clarity
68.	<i>be given</i>	Passive voice misuse	Clarity
69.	located → <i>situated</i>	Word choice	Engagement
70.	<i>those located on non-Java islands will be given a score of 0</i>	Passive voice misuse	Clarity
71.	<i>is used</i>	Passive voice misuse	Clarity
72.	<i>Regression analysis is used to examine the factors that influence the disclosure of intellectual capital in state universities in Indonesia.</i>	Unclear sentences	Clarity
73.	<i>a multiple</i>	Determiner use (a/an/the/this, etc.)	Correctness
74.	<i>the profession</i>	Determiner use (a/an/the/this, etc.)	Correctness
75.	philosophy → <i>Philosophy</i>	Confused words	Correctness
76.	<i>, which</i>	Punctuation in compound/complex sentences	Correctness
77.	<i>were most rarely found</i>	Passive voice misuse	Clarity

78.	<i>were most rarely found</i>	Passive voice misuse	Clarity
79.	that can be accessed → to access	Wordy sentences	Clarity
80.	<i>can be accessed</i>	Passive voice misuse	Clarity
81.	Availble → Available	Misspelled words	Correctness
82.	<i>are located</i>	Passive voice misuse	Clarity
83.	, and	Comma misuse within clauses	Correctness
84.	explaine → illustrates, demonstrates	Word choice	Engagement
85.	<i>This</i>	Intricate text	Clarity
86.	<i>This</i>	Intricate text	Clarity
87.	disclosing → revealing	Word choice	Engagement
88.	<i>This</i>	Intricate text	Clarity
89.	disclosed → announced, told	Word choice	Engagement
90.	4 → four	Improper formatting	Correctness
91.	1 → one	Improper formatting	Correctness
92.	<i>no information on the human capital component was disclosed</i>	Passive voice misuse	Clarity
93.	<i>This</i>	Intricate text	Clarity
94.	<i>This</i>	Intricate text	Clarity
95.	<i>are dominated</i>	Passive voice misuse	Clarity
96.	standard → normal	Word choice	Engagement
97.	, this → ; this, , and this, . This	Punctuation in	Correctness

		compound/complex sentences	
98.	<i>was carried out</i>	Passive voice misuse	Clarity
99.	<i>prob</i>	Inappropriate colloquialisms	Delivery
100.	<i>is concluded</i>	Passive voice misuse	Clarity
101.	has normally → has typically, has customarily, usually has	Word choice	Engagement
102.	<i>is assumed</i>	Passive voice misuse	Clarity
103.	<i>is based</i>	Passive voice misuse	Clarity
104.	<i>is used</i>	Passive voice misuse	Clarity
105.	<i>prob</i>	Inappropriate colloquialisms	Delivery
106.	greater → more significant	Word choice	Engagement
107.	<i>be concluded</i>	Passive voice misuse	Clarity
108.	<i>the regression model can be tested</i>	Passive voice misuse	Clarity
109.	Capital.	Closing punctuation	Correctness
110.	step into → enter	Wordy sentences	Clarity
111.	<i>This</i>	Intricate text	Clarity
112.	<i>is evidenced</i>	Passive voice misuse	Clarity
113.	and/or → and, or	Inappropriate colloquialisms	Delivery
114.	disclosure → exposure	Word choice	Engagement
115.	, which	Punctuation in compound/complex sentences	Correctness
116.	<i>is informed</i>	Passive voice misuse	Clarity

117.	website,	Punctuation in compound/complex sentences	Correctness
118.	the research	Determiner use (a/an/the/this, etc.)	Correctness
119.	by Aulia	Wrong or missing prepositions	Correctness
120.	, which	Punctuation in compound/complex sentences	Correctness
121.	Capital.	Closing punctuation	Correctness
122.	location → place, site, background, area	Word choice	Engagement
123.	disclosure → exposure	Word choice	Engagement
124.	be interpreted	Passive voice misuse	Clarity
125.	, proving	Punctuation in compound/complex sentences	Correctness
126.	it affects	Incomplete sentences	Correctness
127.	, which	Punctuation in compound/complex sentences	Correctness
128.	disclosure → exposure, revelation	Word choice	Engagement
129.	, and	Comma misuse within clauses	Correctness
130.	Concerning the location of the tertiary institution and stakeholders, the Board of Trustees (MWA) at PTN-BH plays a role in representing the interests of the government, the interests of the public and the interests of the related tertiary institutions.	Unclear sentences	Clarity
131.	demand → order, need, market	Word choice	Engagement

132.),	Punctuation in compound/complex sentences	Correctness
133.	of Rahayuningtyas	Wrong or missing prepositions	Correctness
134.	, which	Punctuation in compound/complex sentences	Correctness
135.	been done	Passive voice misuse	Clarity
136.	be concluded	Passive voice misuse	Clarity
137.	dislosed → announced, revealed, unveiled, told	Word choice	Engagement
138.	intellectual → philosophical	Word choice	Engagement
139.	were not examined	Passive voice misuse	Clarity
140.	were not examined	Passive voice misuse	Clarity
141.		Tone suggestions	Delivery
142.	is highly recommended	Passive voice misuse	Clarity
143.	Suggestions for future researchers, it is highly recommended to increase the number of research samples.	Unclear sentences	Clarity
144.	Then, be more thorough in analyzing the information about the intellectual capital presented.	Unclear sentences	Clarity
145.	is also suggested	Passive voice misuse	Clarity
146.	that have not been → not	Wordy sentences	Clarity
147.	been studied	Passive voice misuse	Clarity
148.		Tone suggestions	Delivery
149.	Fathony → Anthony	Misspelled words	Correctness

150.	University → University	Confused words	Correctness
151.	Disclosure :	Improper formatting	Correctness
152.	, and	Comma misuse within clauses	Correctness
153.	, and	Comma misuse within clauses	Correctness
154.	european → European	Misspelled words	Correctness
155.	<i>Teknik analisis data menggunakan analisis regresi linear berganda. Hasil</i>	Influence of Organizational Commitment and Organizational Climate on ... https://jurnal.polines.ac.id/index.php/admisi/article/download/4352/108450	Originality
156.	<i>The research method uses a quantitative approach with a</i>	Meningkatkan Kreativitas Guru Dalam Pembelajaran Daring Melalui ... https://www.academia.edu/99848942/Meningkatkan_Kreativitas_Guru_Dalam_Pembelajaran_Daring_Melalui_Superisi_Klinis_Kolaboratif_DI_SD_Negeri_Wijimulyo_Kapanewon_Nanggulan_Semester_I_Tahun_Pelajaran_2021_2022	Originality
157.	<i>The limitations of this study are that the</i>	ERIC - EJ873276 - Facilitators of Organizational Learning in Design ... https://eric.ed.gov/?q=role+of+the+principal&ff1=dtysince_2004&pg=7609&id=EJ873276	Originality
158.	<i>In the last few decades, there has been a</i>	Crossing Time: Australia's transgender history—part 1 https://australian-podcasts.com/podcast/the-history-listen-abc-rn/crossing-time-australia-s-transgender-history-part	Originality

159.	<i>is the process of integrating international and intercultural dimensions into the</i>	Interdisciplinarity: A Catalyst for Faculty Engagement win ... https://digitalcommons.kennesaw.edu/cgi/viewcontent.cgi?article=1055&context=jgi	Originality
160.	<i>than 0.05, it can be concluded that there is no</i>	Determinants of cause related marketing: An evidence from India	Originality
161.	<i>The findings of this study indicate that information</i>	ERIC - EJ1324782 - Unbundling Teaching and Learning in a Flipped ... https://eric.ed.gov/?q=the+role+of+learner+in+learner+centered+bdf+books&ff1=dtysince_2019&pg=906&id=EJ1324782	Originality
162.	<i>The location has a positive effect on the</i>	Switzerland : Greater Zurich robots conquer the world on four legs	Originality
163.	<i>2020). Web-based disclosure and the cost of debt: MENA countries evidence. Journal of Financial Reporting and Accounting,</i>	Web-based disclosure and the cost of debt: MENA countries ... - Emerald https://www.emerald.com/insight/content/doi/10.1108/JFRA-07-2019-0088/full/html	Originality
164.	<i>Information disclosed online by Spanish universities: Content and explanatory factors. Online Information Review,</i>	Expanding the actions of Open Government in higher education sector: From web transparency to Open Science	Originality
165.	<i>Cuozzo, B., Dumay, J., Palmaccio, M., & Lombardi, R. (2017). Intellectual capital disclosure: a structured literature review. Journal of Intellectual Capital, 18(1), 9–28.</i>	The Perspective of Human Resource Management Practices as Determinants of Knowledge Management Processes	Originality
166.	<i>Dumay, J. (2016). A critical reflection on the future of intellectual capital.</i>	Disclosing the Intellectual Capital of Universities in Developing Countries: An Exploratory Case Study	Originality
167.	<i>Accreditation Status, and</i>	Determinants of Intellectual	Originality

	<i>Intellectual Capital Disclosure : Evidence From Indonesia. International Journal of Economics and Research, 9(6), 23–36.</i>	Capital Disclosure in Non-Vocational ... - UMY https://journal.umy.ac.id/index.php/ai/article/view/8788	
168.	2020). <i>Determinants of Intellectual Capital Disclosure in Non-Vocational Higher Education in Indonesia.</i>	Determinants of Intellectual Capital Disclosure in Non-Vocational ... https://doaj.org/article/8b97d7f4a01443d7bbe2f059153a7306	Originality
169.	2015). <i>Intellectual capital and performance of electrical and electronics SMEs in Malaysia. International Journal of Learning and Intellectual Capital,</i>	Intellectual Capital, Knowledge Management and Sustainable Competitive Advantage on SMEs in Malaysia	Originality
170.	Ndou, V., Secundo, G., Dumay, J., & Gjevori, E. (2018). <i>Understanding intellectual capital disclosure in online media Big Data: An exploratory case study in a university. Meditari Accountancy Research,</i>	Disclosing the Intellectual Capital of Universities in Developing Countries: An Exploratory Case Study	Originality
171.	<i>Journal of Business Finance and Accounting, 37(9-10)</i>	Emeritus Professor Robert Faff - University of Queensland https://business.uq.edu.au/profile/563/robert-faff	Originality
172.	Orens, R., Aerts, W., & Lybaert, N. (2009). <i>Intellectual Capital Disclosure, Cost of Finance and Firm Value. Management Decision, 47(10), 1536–1554.</i>	Determinants of Intellectual Capital Disclosure in Non-Vocational ... - UMY https://journal.umy.ac.id/index.php/ai/article/view/8788	Originality
173.	Y. (2013). <i>Intellectual capital management and reporting in european higher education institutions. Intangible Capital,</i>	Voluntary Intellectual Capital Reporting in Universities: Insights From Italy	Originality
174.	Bontis, N. (2013). <i>Investigating the current state and impact of the intellectual capital academic discipline. Journal of Intellectual Capital, 14(4), 476–500.</i>	The Effect of Intellectual Capital on Corporate Performance in High- Technology SMEs	Originality

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|------|-------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 175. | <i>2020). Human Capital Efficiency and Firm Performance Across Sectors in an Emerging Market. Cogent Business</i> | Determinants of Intellectual Capital Disclosure in Non-Vocational ... - UMY
https://journal.umy.ac.id/index.php/ai/article/view/8788 | Originality |
|------|-------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|