

DAFTAR PUSTAKA

- Akgun, A. I., Samiloglu, F., & Oztop, A. O. (2018). The Impact of Profitability on Market Value Added: Evidence from Turkish Informatics and Technology Firms. *International Journal of Economics and Financial Issues*, 8(4), 105-112.
- Al-Awawdeh, H. A., & Al-Sakini, S. A. (2018). The Impact of Economic Value Added, Market Value Added and Traditional Accounting Measures on Shareholders' Value: Evidence from Jordanian Commercial Banks. *International Journal of Economics and Finance*, 10(10), 40-51.
- Alverniatha, N., & Dossugi, S. (2010). Analisis Perbandingan Economic Value Added (EVA) dan Financial Value Added (FVA) Sebagai Alat Ukur Penilaian Kinerja Keuangan pada Industri Perkebunan di Bursa Efek Indonesia. *Journal of Applied Finance and Accounting*, 3(1) 75-93.
- Azwar, S. (2014). *Metode Penelitian*. Yogyakarta: Pustaka Pelajar.
- Bacidore, J. M., Boquist, J. A., Milbourn, T. T., & Thakor, A. V. (1997). The Search for the Best Financial Performance Measure. *Financial Analysts Journal*, 11-20.
- Bakar, A. (2010). Analisis Perbandingan Kinerja Perusahaan Telekomunikasi dengan Menggunakan EVA, REVA, FVA, dan MVA. *Jurnal Rekayasa Institut Teknologi Nasional*, 14 (1), 19-27.
- Baridwan, Z., & Legowo, A. (2002). Asosiasi Antara EVA (Economic Value Added), MVA (Market Value Added) dan Rasio Profitabilitas Terhadap Harga Saham. *TEMA*, 3, 41-57.
- Baseri, M., Atefat, M., & Baseri, S. (2012). EVA's and REVA's Relative and Growing Information on Benefit Predictions in Tehran Stock Exchange Market Accepted Companies. *European Online Journal of Natural and Social Sciences*, 2(3(s)), 401-408.
- Bausch, A., Weißenberger, B. E., & Blome, M. (2003). *Is market value-based residual income a superior performance measure compared to book value-based residual income?* Sevilla, Spanien : Justus-Liebig-Universitat.
- Brigham, E. F., & Houston, J. F. (2010). *Dasar - dasar Manajemen Keuangan edisi III*. Jakarta: Salemba Empat.
- Carini, C., Comincioli, N., Poddi, L., & Vergalli, S. (2017). Measure the Performance with the Market Value Added: Evidence from CSR Companies. *Sustainability*, 9, 1-19.
- Daengs, A., Ichromi, L. D., & Rahmansyah, M. R. (2017). Implementation of Economic Value Added and Market Value Added Analysis as Valuation Tools of Invest Feasibility. *Sinergi*, 7(2), 6-15.
- Fahmi, I. (2012). *Analisis Laporan Keuangan*. Bandung: Alfabeta.

- Fernandez, P. (2001). *EVA, Economic Profit and Cash Value Added Do Not Measure Shareholder Value Creation*. Madrid, Spain: IESE Business School.
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 23 (Edisi 8)*. Semarang: Badan Penerbit Universitas Diponegoro.
- Harahap, S. S. (2011). *Analisis Kritis Atas Laporan Keuangan*. Jakarta: Raja Grafindo Persada.
- Hardiyanti, D. F., & Widodo, A. (2015). Analisis Kinerja Keuangan dengan Menggunakan Metode Economic Value Added (EVA), Financial Value Added (FVA) dan Market Value Added (MVA): Studi pada operator telekomunikasi yang terdaftar di Bursa Efek Indonesia (BEI). *e-Proceeding of Management*, 2(2), 1-7.
- Hariyanti, D. (2013, November 24). *Kinerja Industri Pakan Ternak Berpotensi Melambat*. Diambil kembali dari Ekonomi Bisnis: <https://ekonomi.bisnis.com/read/20131124/257/188421/kinerja-industri-pakan-ternak-berpotensi-melambat>
- Hidayat, F. (2018, September 19). *Bahan Baku Jadi Kendala Industri Pakan Ternak*. Diambil kembali dari Berita Satu: <https://www.beritasatu.com/ekonomi/511522/bahan-baku-jadi-kendala-industri-pakan-ternak>
- Hidayati, I. W., Topowijono, & and N.P, M. W. (2015). Analisis Economic Value Added (EVA) dan Financial Value Added (FVA) Sebagai Salah Satu Alat Ukur Kinerja Keuangan Perusahaan (Studi pada PT. Panca Mitra Multiperdana Periode 2010-2014). *Jurnal Administrasi Bisnis (JAB)*, 25(2), 1-7.
- Husnan, S., & Pudjiastuti, E. (2012). *Dasar – Dasar Manajemen Keuangan*. Yogyakarta: UPP STIM YPKN.
- Ikatan Akuntan Indonesia (IAI). (2009). *Standar Akuntansi Keuangan revisi 2009*. Jakarta: Salemba Empat.
- Imanda, P. (2015). *Analisis Kinerja Keuangan Perusahaan Dengan Refined Economic Value Added dan Financial Value Added Serta Pengaruhnya Terhadap Harga Saham Perusahaan Food And Beverage Yang Terdaftar Di Bursa Efek Indonesia*. University of Sumatera Utara Institutional Repository (USU-IR).
- Iramani, R., & Febriani, E. (2005). Financial Value Added: Suatu Paradigma Baru Dalam Pengukuran Kinerja dan Nilai Tambah Perusahaan. *Jurnal Akuntansi dan Keuangan*, 7(1), 1-10.
- Ismail, E. (2019, Februari 18). *Presiden Tegaskan Impor Jagung Pakan Ternak Turun Drastis*. Diambil kembali dari Republika: <https://www.republika.co.id/berita/ekonomi/pertanian/19/02/18/pn3m2s453-presiden-tegaskan-impor-jagung-pakan-ternak-turun-drastis>

- Kangarlouei, S. J., Azizi, A., & Farahani, M. (2012). The Search for the Best Financial Performance Measure of Companies Listed in Tehran Stock Exchange (TSE). *World Applied Sciences Journal*, 16(3), 407-414.
- Kasmir. (2016). *Analisis Laporan Keuangan*. Jakarta: Raja Grafindo Persada.
- Kramer, J. K., & Peters, J. R. (2001). An Interindustry Analysis of Economic Value Added as a Proxy for Market Value Added. *Journal of Applied Finance*, 41-49.
- Kurniasari, R. (2014). *Analisis Perbandingan Kinerja Keuangan Perusahaan Sebelum dan Sesudah Mengadopsi IFRS (International Financial Reporting Standard pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2010-2011*. Fakultas Ekonomi Universitas Syiah Kuala Darussalam.
- Lee, S., & Kim, W. G. (2009). EVA, refined EVA, MVA, or Traditional Performance Measures for the Hospitality Industry? *International Journal of Hospitality Management*, 28, 439-445.
- Lestari, A., & Oktaria, H. (2019). Pengaruh Refined Economic Value Added Terhadap Return Saham pada Perusahaan Nonkeuangan yang Terdaftar di Bursa Efek Indonesia. *Journal of Applied Managerial Accounting*, 3(1), 107-115.
- Moghaddam, D. G., & Shoghi, H. (2012). A Study of Refined Economic Value Added Explanatory Power Associated with MVA & EPS in Tehran Stock Exchange. *Interdisciplinary Journal Of Contemporary Research In Business*, 3(9), 403-412.
- Muharram, E. (2017). *Perbandingan Kinerja Keuangan dengan Metode EVA, MVA, REVA, dan FVA pada Perusahaan Telekomunikasi yang Tercatat di Bursa Efek Indonesia Periode Tahun 2009 – 2016*. Bandung: Universitas Widyatama.
- Munawir, S. (2010). *Analisa Laporan Keuangan*. Yogyakarta: Liberty.
- Nakhaei, H. (2016). Market Value Added and Traditional Accounting Criteria: Which Measure is a Best Predictor of Stock Return in Malaysian Companies. *Iranian Journal of Management Studies (IJMS)*, 9(2), 433-455.
- Nakhaei, H., & Hamid, N. I. (2013). The Relationship between Economic Value Added, Return on Assets, and Return on Equity with Market Value Added in Tehran Stock Exchange (TSE) . *Proceedings of Global Business and Finance Research Conference* , 1-9.
- Nakhaei, H., Hamid, N. N., Anuar, M. A., & Nakhaei, K. (2016). Is Refined Economic Value Added More Associated with Stock Return than Accounting Measures? The Malaysian Evidence. *Society and Economy*, 38(1), 69-85.
- Nazir, M. (2013). *Metode Penelitian*. Bogor: Ghalia Indonesia.

- Nugroho, M. (2018). The Effect of Economic Value Added (EVA), Market Value Added (MVA), Refined Economic Value Added (REVA) on Stock Prices and Returns Stock at Manufacturing Industries Who Listed on Indonesia Stock Exchange (BEI). *Archives of Business Research*, 6(12), 173-188.
- Nurdianto, T. H. (2012). Perbandingan Kinerja Keuangan PT. HM Sampoerna Tbk Sebelum dan Sesudah Akuisisi Menggunakan Metode Financial Value Added (FVA) dan Market Value Added (MVA). *BISMA (Bisnis dan Manajemen)*, 5(1), 10-16.
- Nurrahmayanti, E. (2016). Analisis Perbandingan Kinerja Keuangan PT. Adaro Energy Tbk. dan PT. Harum Energy Tbk. dengan Menggunakan Metode Financial Value Added (FVA) dan Metode Refined Economic Value Added (REVA) Periode 2010-2014. *Universitas Widyatama*.
- O'Byrne, S. F., & Stewart, S. (1996). EVA and Market Value. *Journal of Applied Corporate Finance*, 9(1), 116-125.
- Prasad, H., & Shrimal, K. (2015). An Empirical Study on Relationship between Selected Financial Measures and Market Value Added of Infrastructural Companies in India. *Pacific Business Review International*, 8(1), 19-23.
- Prastowo, D., & Juliaty, R. (2010). *Analisis Laporan Keuangan : Konsep dan Aplikasi Edisi 3*. Yogyakarta: UPP STIM YKPN.
- Puspitasari, R. (2014). Analisis Perbandingan Kinerja Keuangan Perusahaan Subsektor Properti & Real Estate dan Subsektor Konstruksi Bangunan Menggunakan Metode Economic Value Added, Financial Value Added, dan Market Value Added (Studi pada Bursa Efek Indonesia Periode 2008-2013). *eProceedings of Management*, 1(3), 1-14.
- Quintiliani, A. (2018). The Relationship between the Market Value Added of SMEs Listed on AIM Italia and Internal Measures of Value Creation. *International Journal of Financial Research*, 9(1), 121-131.
- Rahman, R. (2017, Desember 03). *Sektor Industri Dasar dan Kimia Berpotensi Meroket*. Diambil kembali dari Investasi Kontan: <https://investasi.kontan.co.id/news/sektor-industri-dasar-dan-kimia-berpotensi-meroket>
- Sandias, A. R., Lopez, S. F., & Gonzalez, L. O. (2002). *Financial Value Added*. Spanyol: University of Santiago de Compostela.
- Stewart, G. (1991). *The Quest for Value*. New York: Harper Business.
- Sugianto, I., & Falah, A. S. (2018). The Analysis of Financial Performance by Using Economic Value Added (EVA) Method and Financial Value Added (FVA) Case Studies on Manufacturing Companies Cosmetics and Household Sub-Sector Listed in Indonesian Stock Exchange During 2014-2016. *Advances in Economics, Business and Management Research*, 65(1), 790-794.

- Sugiyono. (2014). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Sunardi, N. (2018). Analisis Economic Value Added (EVA), Financial Value Added (FVA) dan Market Value Added (MVA) dengan Time Series Approach sebagai Alat Penilaian Kinerja Keuangan (Studi Pada Industri Konstruksi (BUMN) di Indonesia Yang Listing di BEI Tahun 2013-2017). *Jurnal Sekuritas*, 2(1), 62-76.
- Wareza, M. (2018, Desember 28). *CNBC Indonesia*. Diambil kembali dari <https://www.cnbcindonesia.com/market/20181228182432-17-48390/perdagangan-saham-2018-usai-kapitalisasi-tembus-rp-7000-t>
- Widianto, M. A. (2013). *Statistika Terapan*. Jakarta: PT Elex Media Komputindo.
- Young, D. S., & O'Bryne, S. F. (2001). *EVA dan Manajemen berdasarkan Nilai Terjemahan Lusy Widjaja Edisi Pertama*. Jakarta: Salemba Empat.

