

## DAFTAR PUSTAKA

- Albers, S., dan Rundshagen, V., 2020. European airlines' strategic responses to the COVID-19 pandemic (January-May, 2020). *Journal of Air Transport Management*, [e-journal] 87(1), hal.1-7.  
<https://doi.org/10.1016/j.jairtraman.2020.101863>.
- Austin, L.M., 2005. Benchmarking to economic value added: The case of Airways Corporation of New Zealand Limited. *Benchmarking: An International Journal*, [e-journal] 12(2), hal.138-150.  
<https://doi.org/10.1108/14635770510593086>.
- Brealey, R.A., Myers, S.C., dan Marcus, A., 2018. *Fundamentals of Corporate Finance*, 9<sup>th</sup> Edition. New York: Mc.Graw-Hill Education.
- Brigham, E.F. dan Ehrhardt, M.C., 2011. *Financial Management: Theory and Practice 13<sup>th</sup> Edition*. Mason: South-Western Cengage Learning.
- Brigham, E.F., dan Houston, J.F., 2018. *Essential of Financial Management*, 4<sup>rd</sup> Edition. Thomson.
- Damodaran, A., 2002. *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset*. 2<sup>nd</sup> Edition. New York: Wiley.
- DePamphilis, D.M., 2012. Chapter 15: Alternative Exit and Restructuring Strategies: Divestitures, Spin-Offs, Carve-Outs, Split-Ups, Split-Offs, and Tracking Stocks dalam *Mergers, Acquisitions, and Other Restructuring Activities (6<sup>th</sup> Edition)*, Academic Press, 2012, Pages 575-615. [e-book]  
<https://doi.org/10.1016/B978-0-12-385485-8.00015-3>.
- Erasmus, P.D., 2008. Evaluating the information content of nominal and inflation-adjusted versions of the measure Economic Value Added (EVA). *Meditari Accountancy Research* [e-journal] 16(2), hal.69-87.  
<https://doi.org/10.1108/10222529200800013>.
- Hayes, A., 2021. *Risk-Free Rate of Return*. Tersedia: <<https://www.investopedia.com/terms/r/risk-freerate.asp>> [Diakses pada tanggal 28 September 2021].
- Kagan dan Julia, 2021. *Net Operating After Tax (NOPAT)*. Tersedia: <<https://www.investopedia.com/terms/n/nopat.asp>> [Diakses pada tanggal 27 September 2021].
- Kaur, et al., 2019. Economic Value Added Based Performance Measurement. *International Journal of Business and Management Invention (IJBMI)*, [e-journal] 8(1), hal.72-77.
- Koh, A., Ang, S., Brigham, E.F., dan Ehrhardt, M.C., 2014. *Financial Management: Theory and Practice: An Asia Edition*. Singapore: Cengage Learning.
- Koh, S., Durand, R.B., Dai, L., dan Chang, M., 2015. Financial distress: Lifecycle and corporate restructuring. *Journal of Corporate Finance*, [e-journal] 33(1), hal.19-33.  
<http://dx.doi.org/10.1016/j.jcorpfin.2015.04.004>.

- Kumar, S., dan Sharma, A.K., 2011. Further evidence on relative and incremental information content of EVA and traditional performance measures from select Indian companies. *Journal of Financial Reporting and Accounting* [e-journal] 9(2), hal.104-118.  
<https://doi.org/10.1108/19852511111173086>.
- Maneenop, S., dan Kotcharin, S., 2020. The Impacts of COVID-19 on the Global Airline Industry: An Event Study Approach. *Journal of Air Transport Management* [e-journal] 89(1), hal.1-6.  
<https://doi.org/10.1016/j.jairtraman.2020.101920>.
- PT Garuda Indonesia (Persero) Tbk., 2017. Laporan Tahunan 2016. [pdf] Jakarta: PT Garuda Indonesia (Persero) Tbk. Tersedia pada <[https://www.garuda-indonesia.com/content/dam/garuda/files/pdf/investor-relations/report/2016\\_.pdf](https://www.garuda-indonesia.com/content/dam/garuda/files/pdf/investor-relations/report/2016_.pdf)> [Diakses pada 13 Juli 2021].
- PT Garuda Indonesia (Persero) Tbk., 2018. Laporan Tahunan 2017. [pdf] Jakarta: PT Garuda Indonesia (Persero) Tbk. Tersedia pada <<https://www.garuda-indonesia.com/content/dam/garuda/files/pdf/investor-relations/report/2017-v2.pdf>> [Diakses pada 13 Juli 2021].
- PT Garuda Indonesia (Persero) Tbk., 2019. Laporan Tahunan 2018. [pdf] Jakarta: PT Garuda Indonesia (Persero) Tbk. Tersedia pada <[https://www.garuda-indonesia.com/content/dam/garuda/files/pdf/investor-relations/report/AR\\_2018-Webversion.pdf](https://www.garuda-indonesia.com/content/dam/garuda/files/pdf/investor-relations/report/AR_2018-Webversion.pdf)> [Diakses pada 13 Juli 2021].
- PT Garuda Indonesia (Persero) Tbk., 2020. Laporan Tahunan 2019. [pdf] Jakarta: PT Garuda Indonesia (Persero) Tbk. Tersedia pada <[https://www.garuda-indonesia.com/content/dam/garuda/files/pdf/investor-relations/report/Annual %20Report%202019.pdf](https://www.garuda-indonesia.com/content/dam/garuda/files/pdf/investor-relations/report/Annual%20Report%202019.pdf)> [Diakses pada 13 Juli 2021].
- PT Garuda Indonesia (Persero) Tbk., 2021. Laporan Tahunan 2020. [pdf] Jakarta: PT Garuda Indonesia (Persero) Tbk. Tersedia pada <<https://www.garuda-indonesia.com/id/en/investor-relations/annual-report-dan-sustainability-report/annual-report>> [Diakses pada 13 Juli 2021].
- PT Pemeringkat Efek Indonesia (Pefindo), 2016. *Pefindo Beta Stock, Edition 29 Desember 2016*. [pdf] Jakarta: Pefindo Tersedia pada <<https://www.pefindo.com/fileman/file/530>> [Diakses pada 13 Juli 2021].
- PT Pemeringkat Efek Indonesia (Pefindo), 2017. *Pefindo Beta Stock, Edition 29 Desember 2017*. [pdf] Jakarta: Pefindo. Tersedia pada <<https://www.pefindo.com/fileman/file/619>> [Diakses pada 13 Juli 2021].
- PT Pemeringkat Efek Indonesia (Pefindo), 2018. *Pefindo Beta Stock, Edition 28 Desember 2018*. [pdf] Jakarta: Pefindo. Tersedia pada <<https://www.pefindo.com/fileman/file/722>> [Diakses pada 13 Juli 2021].
- PT Pemeringkat Efek Indonesia (Pefindo), 2019. *Pefindo Beta Stock, Edition 27 Desember 2019*. [pdf] Jakarta: Pefindo. Tersedia pada <<https://www.pefindo.com/fileman/file/838>> [Diakses pada 13 Juli 2021].
- PT Pemeringkat Efek Indonesia (Pefindo), 2020. *Pefindo Beta Stock, Edition 25 Desember 2020*. [pdf] Jakarta: Pefindo. Tersedia pada <<https://www.pefindo.com/fileman/file/979>> [Diakses pada 13 Juli 2021].

- Wet, J. de, 2005. EVA versus traditional accounting measures of performance as drivers of shareholder value – A comparative analysis. *Meditari Accountancy Research* [e-journal] 13(2), hal.1-16.  
<https://doi.org/10.1108/10222529200500009>.
- Zafiris, N., dan Bayldon, R., 1999. Economic Value Added and Market Value Added: a simple version and application. *Journal of Applied Accounting Research* [e-journal] 5(2), hal.83-105.  
<https://doi.org/10.1108/96754269980000790>.