

## DAFTAR PUSTAKA

- Aprillianto, Bayu dan Wardhaningrum, Oktaviani Ari. 2021. Pandemi Covid-19: Lebih Baik Menambah Utang atau Ekuitas?. *Jurnal Akuntansi Universitas Jember* Vol.19 No.1 (2021).
- Bartl, Marcus. 2020. "The Impact of the COVID-19-Crisis on Business Valuation" 26 Mei. Diakses pada 24 Februari 2021. <https://www.bdo.global/en-gb/blogs/valuations-blog/may-en/the-impact-of-the-covid-19-crisis-on-business-valuation>.
- Badan Pusat Statistik. 2020. *Laporan Perekonomian Indonesia 2020*, Indonesia: Badan Pusat Statistik.
- Bank Indonesia. 2020. *Laporan Perekonomian Indonesia 2020*, Indonesia: Bank Indonesia.
- Botosan, Christiane A. 1997. Disclosure Level and the Cost of Equity Capital. *The Accounting Review*, Vol.72, No.3 (Jul., 1997), pp 323-349.
- Brownell, Peter. 1982. A Field Study Examination of Budgetary Participation and Locus of Control. *The Accounting Review*, Vol.57, No.4 (Oct., 1982), pp.766-777.
- Corbet, Shaen, Yang Hou, Yang Hu, Brian Lucey dan Les Oxley. 2020. Aye Corona! The contagion effects of being named Corona during the COVID-19 pandemic. *Finance Research Letters*.
- Corbet, Shaen, Charles Larkin, dan Brian Lucey. 2020. The contagion effects of the COVID-19 pandemic: Evidence from gold and cryptocurrencies. *Finance Research Letters* 35 (2020) 101554.
- Corbet, Shaen, Yang Hou, Yang Hu, dan Les Oxley. 2020. The influence of the COVID-19 pandemic on asset-price discovery: Testing the case of Chinese informational asymmetry. *International Review of Financial Analysis* 72 (2020) 101560.
- Damodaran, Aswath. 2012. *Investment Valuation: tools and techniques for determining the value of any asset third edition*. Canada. Adobe PDF eBook.
- Devi, Sunitha. 2020. The Impact of COVID-19 Pandemic on the Financial Performance of Firms on the Indonesia Stock Exchange. *Journal of Economics, Business, and Accountancy Ventura* Vol.23, No.2, August-November 2020, pages 226-242.

- Djaja, Irwan. 2018. *All About Corporate Valuation*. Jakarta: Alex Media Komputindo.
- Ekananda, Mahyus. 2016. *Analisis Ekonometrika Data Panel Edisi 2*. Jakarta: Mitra Wacana Media.
- Elnahas, Ahmed, Kim Dongnyoung, dan Kim Incheol. 2018. Economics and Finance
- Fama, Eugene F., dan French, Kenneth R. 1992. The Cross-Section of Expected Stocks Returns. *The Journal of Finance*, Vol XLVII, No.2, June 1992.
- Frazier, Patricia A., Tix, Andrew P., dan Barron, Kenneth E. 2004. Testing Moderator and Mediator Effects in Counseling Psychology Research. *Journal of Counseling Psychology*, 2004, Vol.51, No.1, pages 115-134.
- Frucot, Veronique., dan Shearon, Winston T. 1991. Budgetary Participation, Locus of Control, and Mexican Managerial Performance and Job Satisfaction. *The Accounting Review*, Vol.66, No.1 (Jan., 1991), pp.80-99.
- Gao, Haoyu, Junbo Wang, Yanchu Wang, Chunchi Wu, dan Xi dong. 2016. Media Coverage and the Cost of Debt. *Journal of Financial and Quantitative Analysis*.
- Goodell, John W. 2020. COVID-19 and finance: Agendas for future research. *Finance Research Letters* 35 (2020) 101512.
- Hanafi, Mamduh M. dan Halim, Abdul. 2018. Analisis Laporan Keuangan. In: *Analisis Laporan Keuangan*. Yogyakarta: UPP STIM YKPN.
- Hery, S.E., M.Si., RSA., CRP. 2016. *Financial Ratio for Business*. Jakarta: PT. Gramedia.
- Indonesia Stock Exchange. 2020. *IDX Quartely Statistics 2<sup>nd</sup> Quarter 2020*, Indonesia: Indonesia Stock Exchange.
- Junaedi, Dedi, dan Faisal Salistia. 2020. Dampak pandemi COVID-19 terhadap pasar modal di Indonesia: Studi Kasus Indeks Saham Komposit (ISHG). *Jurnal Ekonomi, Keuangan dan Bisnis Syariah* Volume 2 No.2 (2020) 109-131.
- KPMG. 2020. *Cost of Capital Study 2020 Global economy-search for orientation?*, Germany: KPMG.
- KPMG. 2020. *Impact of Covid-19 on Impairment Assessments Reporting Update* 26 June 2021.
- Kraus, Alan, dan Robert H. Litzenberger. 1973. A State-Preference Model of Optimal Financial Leverage. *The Journal of Finance*.

- Namazi, Mohammad., dan Namazi, Navid-Reza. 2016. *Conceptual Analysis of Moderator and Mediator Variables in Business Research*. *Procedia Economics and Finance* 36 (2016) 540-554.
- Peraturan Pemerintah Pengganti Undang-Undang Republik Indonesia Nomor 1 tahun 2020 tentang Kebijakan Keuangan Negara dan Stabilitas Sistem Keuangan Untuk Penanganan Pandemi Corona Virus Disease 2019 (COVID-19) dan/atau Dalam Rangka Menghadapai Ancaman yang Membahayakan Perekonomian Nasional dan/atau Stabilitas Sistem Keuangan. 31 Maret 2020.
- Pratama, Wibi Pangestu. 2020. “2 Sisi Dampak Pandemi terhadap Industri Asuransi”. 7 Agustus 2020. Diakses pada 31 Juli 2021. <https://finansial.bisnis.com/read/20200807/215/1276365/2-sisi-dampak-pandemi-terhadap-industri-asuransi>.
- Sengupta, Partha. 1998. Corporate Disclosure Quality and the Cost of Debt. *The Accounting Review*, Vol.73, No.4 (Oct., 1998), pp.459-474.
- Shen, Huayu, Mengyao Fu, Hongyu Pan, Zhongfu Yu & Yongquan Chen. 2020. The Impact of the COVID-19 Pandemic on Firm Performance. *Emerging Markets Finance and Trade*, 56:10, 2213-2230.
- Undang-Undang Republik Indonesia Nomor 36 tahun 2008 tentang Perubahan Keempat atas Undang-Undang Nomor 7 tahun 1983 tentang Pajak Penghasilan. 23 September 2008.
- Utami, Khalida. 2015. “*Disclosure dan Cost of Capital: Implementasi Integrated Reporting di Asia Pasifik*.” Tesis Gelar Magister Sains Akuntansi. Universitas Gajah Mada.
- Widarjono, A., 2005. *Ekonometrika Teori dan Aplikasi*. Yogyakarta: Ekonisia FE UII.
- Widarjono, A., 2013. *Ekonometrika: Pengantar dan aplikasinya*. Jakarta: Ekonosia.
- Zhang, Dayong, Min Hu, Qiang Ji. 2020. Financial markets under the global pandemic of COVID-19. *Finance Research Letters* 36 (2020) 101528