

### Daftar Pustaka

- Abidoeye, Rotimi Boluwatife, dan Albert P. C. Chan. 2017. "Achieving Property Valuation Accuracy in Developing Countries: The Implication of Data Source". *International Journal of Housing*. 11 No. 3: 573-585.
- Adegoke, O. J. 2016. "Effects of Valuation Variance and Inaccuracy on Nigerian Commercial Property Market: An Empirical Study." *Journal of Property Investment & Finance*, 34 no. 3 (April): 276-292. Diakses pada 12 Juli 2020. <https://doi.org/10.1108/JPIF-08-2014-0056>.
- Agoes, Sukrisno. 2012. *Auditing (Pemeriksaan Akuntan) oleh Kantor Akuntan Publik*. Edisi Keempat. Jakarta: Salemba empat.
- Amidu, Abdul-Rasheed, dan David Boyd. 2018. "Expert problem solving practice in commercial property valuation: an exploratory study." *Journal of Property Investment & Finance*, 36 no. 4 (July): 366-382. Diakses pada 12 Juli 2020. <https://doi.org/10.1108/JPIF-05-2017-0037>.
- Amsyah, Ridwan. 2020. "5,7 Ton Ikan Sehat Dibagikan untuk Rakyat Terdampak COVID-19." *Telisik*, 19 mei. Diakses pada 28 Desember 2020. <https://telisik.id/news/57-ton-ikan-sehat-dibagikan-untuk-rakyat-terdampak-covid-19>.
- Arens, A. A., P. Best, G. Shailer., B. Fidler, R. J. Elder, dan M. S. Beasley. 2011. *Auditing Assurance Services in Australia an Integrated Approach*. Edisi Kedelapan. Pearson, Australia: NSW 2086.
- Badriyah, Siti Malikhatun, dan Amiek Soemarmi. 2019. *Aspek Hukum Leasing dan Usaha Perikanan Tangkap*. Semarang: CV Tigamedia Pratama.
- Baum, A. 1984. "The all-risk yield: exposing the implicit". *Journal of Valuations*. 2, no. 3: 229-237.
- Bennett, Nathan J., Elena M. Finkbeiner, Natalie C. Ban, Dyhia Belhabib, Stacy D. Jupiter, John N. Kittinger, Sangeeta Mangubhai, Joeri Scholtens, David Gill, dan Patrick Christie. 2020. "The COVID-19 Pandemic, Small-Scale Fisheries and Coastal Fishing Communities." *Coastal Management*, (May): 336-347. Diakses pada 28 Desember 2020. <https://doi.org/10.1080/08920753.2020.1766937>.
- Berli, Tore. 2020. "Valuation of Grieg Seafood." Master Thesis. University of Stavanger.
- BPS. 2020. *Berita Resmi Statistik*. Badan Pusat Statistik Indonesia. Diakses pada 12 Desember 2020. <https://www.bps.go.id>.

- Brigham, Eugene E., dan Joel F. Houston. 2018. *Dasar-Dasar Manajemen Keuangan*. Edisi 14. Jakarta: Salemba Empat.
- Campbell, Stuart J., Raymond Jakub, Abel Valdivia, Haris Setiawan, Agus Setiawan, Courtney Cox, Askabul Kiyono, Darman, Lely Fajriah Djafar, Emilio de la Rosa, Wahid Suherfian, Ade Yuliani, Hari Kushardanto, Umi Muawanah, Arwandrija Rukma, Taufiq Alimi, dan Stephen Box. 2020. "Immediate impact of COVID-19 across tropical small-scale fishing communities." *Ocean & Coastal Management*. 200 No. 105485: 0964-5691.
- CEA. 2018. *Tren Sumber Daya Kelautan dan Pengelolaan Perikanan di Indonesia*. California: David and Lucile Packard Foundation.
- Collis, Jill, dan Roger Hussey. 2014. *Business research: A practical guide for undergraduate and postgraduate students*. Macmillan: International Higher Education.
- Corlett, R. T., R. B. Primack, V. Devictor, B. Maas, V. R. Goswami, A. E. Bates, L. P. Koh, T. J. Regan, R. Loyola, R. J. Pakeman, G. S. Cumming, A. Pidgeon, D. Johns, dan R. Roth. 2020. "Impacts of the coronavirus pandemic on biodiversity conservation." *Biological Conservation*. (April): 246, 108571. Diakses pada 28 Desember 2020. <https://doi.org/10.1016/j.biocon.2020.108571>.
- Crosby, Neil, Steven Devaney, Colin Lizieri, dan Patrick McAllister. 2018. "Can institutional investors bias real estate portfolio appraisals? Evidence from the market downturn," *Journal of Business Ethics*, 147 no. 3 (February): 651-667. Diakses pada 12 Juli 2020. <https://doi.org/10.1007/s10551-015-2953-1>.
- Damodaran, Aswath. 2006. *Damodaran on Valuation Security Analysis for Investment and Corporate Finance*. New Jersey: John Wiley & Sons Inc.
- Damodaran, Aswath. 2012. *Investment Valuation Tools and Techniques for Determining the Value of Any Asset*. New Jersey: John Wiley & Sons Inc.
- Djalante, Riyanti, Jonatan Lassa, Davin Setiamarga, Aruminingsih Sudjatma, Mochamad Indrawan, Budi Haryanto, Choirul Mahfud, Muhammad Sabaruddin Sinapoy, Susanti Djalante, Irina Rafliana, Lalu Adi Gunawan, Gusti Ayu Ketut Surtiari, dan Henny Warsilah. 2020. "Review and analysis of current responses to COVID-19 in Indonesia: Period of January to March 2020." *Progress in Disaster Science*, no 6 (April): 100091.
- Glenn, Alexander Skogvold, dan Patrick Duvfors. 2015. "Financial Statement Analysis and Valuation of Lerøy Seafood." Master Thesis. Copenhagen Business School.

- Hakim, Ahmad Rofiq, Siti Lailiyah, dan Rahmat Mujahidin. 2019. "Desain Sistem Informasi Izin Usaha Perikanan Tangkap (Studi Kasus pada Dinas Kelautan dan Perikanan Kabupaten Penajam Paser Utara)." *Jurnal Sains Terapan Teknologi Informasi*. 11 No. 2: 35-40.
- Harahap, Sofyan Syafri. 2006. *Analisis Kritis Atas Laporan Keuangan*. Jakarta: PT Raja Grafindo Persada.
- Ikhsanudin, Arief. 2016. "Menteri Susi Tangkap 9 Kapal Tanpa Dokumen Resmi di Benoa." *detikNews*, 08 November. Diakses pada 28 Desember 2020. <https://news.detik.com/berita/d-3340384/menteri-susi-tangkap-9-kapal-tanpa-dokumen-resmi-di-benoa>.
- IVSC. 2013. *International Valuation Standards 2013*. London: IVSC.
- Kementerian Keuangan. 2020. *Tinjauan Ekonomi Keuangan dan Fiskal Menjaga Ekonomi Nasional di Tengah Pandemi Covid-19*. Badan Kebijakan Fiskal Kementerian Keuangan Republik Indonesia. Diakses pada 12 Desember 2020. <https://www.fiskal.kemenkeu.go.id>
- KKP. 2019. *Laporan Tahunan Kementerian Kelautan dan Perikanan Tahun 2019*. Jakarta: Kementerian Kelautan dan Perikanan.
- KKP. 2020. *Statistik Kelautan Perikanan*. Kementerian Kelautan dan Perikanan Indonesia. Diakses pada 12 Desember 2020. <https://statistik.kkp.go.id>.
- Komite Penyusun Standar Penilaian Indonesia. 2018. *Kode Etik Penilai Indonesia dan Standar Penilaian Indonesia*. Edisi Ketujuh. Jakarta: Masyarakat Profesi Penilai Indonesia.
- Kusdiantoro, Achmad Fahrudin, Sugeng Hari Wisudo, dan Bambang Juanda. 2019. "Kinerja Pembangunan Perikanan Tangkap di Indonesia." *Buletin Ilmiah Marina Sosial Ekonomi Kelautan dan Perikanan*. 5 No. 2: 69-84.
- Ling, David C., dan Wayne R. Archer. 2013. *Real Estate Principles a Value Approach*. Edisi Keempat. New York: McGraw-Hill.
- Morri, Giacomo, dan Paolo Benedetto. 2019. *Commercial Property Valuation*. Chichester: John Wiley & Sons Ltd.
- Mubarak, Husni. 2016. "Penentuan Nilai Pasar Satu Unit Kapal Tongkang: Studi pada Kapal Tongkang Persada 2799". Tesis Gelar Master. Universitas Gadjah Mada.
- Mubarok, Falahi, dan M. Ambari. 2020. "Sinking Feeling for Indonesian Fishers as COVID-19 Hits Seafood Sales." *Mongabay*, 7 April. Diakses pada 28 Desember 2020. <https://news.mongabay.com/2020/04/sinking-feeling-for-indonesian-fishers-as-covid-19-hits-seafood-sales>.

- Nevada Department of Taxation. 2015. *Personal Property Manual 2016-2017*. Nevada: Department of Taxation Division of Local Government Services.
- Ould, Martin A. 2005. *Business Process Management: A Rigorous Approach*. Tampa, FL: Meghan Kiffer Press.
- Parker, David. 2016. *International Valuation Standards A Guide to the Valuation of Real Property Assets*. Chichester: John Wiley & Sons Ltd.
- Puspoayu, Elisabeth Septin, Cindy Yunita Sari, dan Virania Cahya Ramadhani. 2019. "Praktik Illegal Transshipment di Laut Lepas Berdasarkan Hukum Laut Internasional." *Mimbar Hukum* 31, no. 1 (February): 75-94.
- Rahmantya, Krisna Fery, Anggie Destiti Asianto, Tri Wahyuni, Dadang Wibowo, Ari Kurniawan Zunianto. 2018. *Buku Pintar Kementerian Kelautan dan Perikanan*. Jakarta: Pusat Data, Statistik, dan Informasi Kementerian Kelautan dan Perikanan.
- Redmon, Trumel, dan Ali Muhammad Nasir. 2020. "Role of natural resource abundance, international trade and financial development in the economic development of selected countries." *Resources Policy* 66. Diakses pada 28 Desember 2020. <https://doi.org/10.1016/j.resourpol.2020.101591>.
- Riyadi, Putut Har, dan Dian Wijayanto. 2012. *Manajemen Industri Perikanan*. Semarang: UPT UNDIP Press.
- Rummler, G. A., dan A. P. Brache. 1994. *Improving Performance: How to Manage the White Space in The Organization Chart*. Edisi Kedua. San Francisco, CA: Jossey-Bass.
- SEA, USAID, dan KKP. 2018. *Kondisi Laut: Indonesia, Jilid Satu: Gambaran Umum Pengelolaan Sumber Daya Laut untuk Perikanan Skala Kecil dan Habitat Laut Penting di Indonesia*. Jakarta: Kementerian Kelautan dan Perikanan Indonesia.
- Smith, H., dan P. Fingar. 2007. *Business Process Management: The Third Wave*. Edisi Keempat. Tampa, FL: Meghan Kiffer Press.
- Subramanyam, K. R. 2017. *Analisis Laporan Keuangan*. Edisi 11. Jakarta: Salemba Empat.
- Susanto, V. Y. 2020. "The Way the CTF Is Pushing for Fishery Exports amid a Corona Pandemic." *Kontan.co.id*. 17 April. Diakses pada 28 Desember 2020 <https://amp.kontan.co.id/news/cara-kkp-dorong-ekspor-perikanan-di-tengah-pandemi-corona>.

- Teh, L. S. L., L. C. L. Teh., U. R. Sumaila. 2013. "A Global Estimate of the Number of Coral Reef Fishers." PLoS ONE 8(6): e65397. Diakses pada 28 Desember 2020. <https://doi.org/10.1371/journal.pone.0065397>.
- Teh, Lydia C. L., dan D. Pauly. 2018. "Who brings in the fish? The relative contribution of smallscale and industrial fisheries to food security in Southeast Asia." *Frontiers in Marine Science* 5, no 44 (February): 1–9. Diakses pada 28 Desember 2020. <https://doi.org/10.3389/fmars.2018.00044>.
- Wielkiens dkk. 2016. *OCEB 2 Certification Guide*. Edisi Kedua. Elsevier Inc. Diakses pada 7 Maret 2021. <https://doi.org/10.1016/B978-0-12-805352-2.00003-0>.
- Wyatt, Peter. 2007. *Property Valuation in an Economic Context*. Garsington Road, Oxford: Blackwell Publishing Ltd.