

DAFTAR PUSTAKA

- [1] S. Syaharman, "Analisis Laporan Keuangan sebagai Dasar untuk Menilai Kinerja Perusahaan pada PT. Narasindo Mitra Perdana," *Juripol*, vol. 4, no. 2, pp. 283–295, Sep. 2021, doi: 10.33395/juripol.v4i2.11151.
- [2] G. Larage, V. Z. Tirayoh, and D. Maradesa, "Analisis kinerja keuangan dengan metode Economic Value Added (EVA) pada PT. Indofood Sukses Makmur Tbk Tahun 2020-2023," *Manajemen Bisnis dan Keuangan Korporat*, vol. 3, no. 1, pp. 142–156, Mar. 2025, doi: 10.58784/mbkk.297.
- [3] A. Al Mamun, H. Entebang, and S. A. Mansor, "EVA as Superior Performance Measurement Tool," *Modern Economy*, vol. 03, no. 03, pp. 310–318, 2012, doi: 10.4236/me.2012.33041.
- [4] L. M. Lovata and M. L. Costigan, "Empirical analysis of adopters of economic value added," *Management Accounting Research*, vol. 13, no. 2, pp. 215–228, Jun. 2002, doi: 10.1006/mare.2002.0181.
- [5] E. E. Salsabila and S. Aisjah, "Analisis Kinerja Keuangan Berdasarkan Metode Economic Value Added (EVA) dan Market Value Added (MVA)," *Jurnal Management Risiko dan Keuangan*, vol. 2, no. 1, pp. 9–16, Mar. 2023, doi: 10.21776/jmrk.2023.02.1.02.
- [6] C. W. Lubis, "Analisis Kinerja Keuangan Menggunakan Metode Economic Value Added (EVA)," *JAKK (Jurnal Akuntansi dan Keuangan Kontemporer)*, vol. 1, no. 1, Oct. 2018, [Online]. Available: <https://jurnal.umsu.ac.id/index.php/JAKK/article/view/3807>
- [7] S. N. Putri, "Apa Itu Economic Value Added (EVA) dalam Investasi dan Bisnis," *IDX Channel*. [Online]. Available: <https://www.idxchannel.com/economics/apa-itu-economic-value-added-eva-dalam-investasi-dan-bisnis>
- [8] S. D. Young and S. F. O'Bryne, *EVA and Value-Based Management: A Practical Guide to Implementation*. New York: McGraw Hill Professional, 2000. [Online]. Available: https://books.google.co.id/books/about/EVA_and_Value_Based_Management_A_Practic.html?id=GOO9FdX-2OMC&redir_esc=y
- [9] M. Hefrizal, "Analisis Metode Economic Value Added untuk Menilai Kinerja Keuangan pada PT. Unilever Indonesia," *Jurnal Akuntansi dan Bisnis : Jurnal Program Studi Akuntansi*, vol. 4, no. 1, May 2018, doi: 10.31289/jab.v4i1.1552.
- [10] Kasmir, *Analisis Laporan Keuangan - Rajawali Pers*. PT. RajaGrafindo Persada, 2019. [Online]. Available: https://books.google.co.id/books/about/Analisis_Laporan_Keuangan_Rajawali_Pers.html?id=TzPZzwEACAAJ&redir_esc=y
- [11] Y. A. F. Pole, T. S. Dipotatmodjo, N. Nurman, S. Hasbiah, and A. P. Aslam, "Financial Performance Analysis of Mining Company PT. Vale Indonesia Tbk. Using the Economic Value Added (EVA) Method for the 2019-2022 Period," *Journal of Business Management and Economic Development*, vol. 2, no. 01, pp. 88–97, Oct. 2023, doi: 10.59653/jbmed.v2i01.327.
- [12] M. O'Connell and A. M. Ward, "Shareholder Theory/Shareholder Value," in *Encyclopedia of Sustainable Management*, Cham: Springer International Publishing, 2020, pp. 1–7. doi: 10.1007/978-3-030-02006-4_49-1.

- [13] N. Sunardi, "Penilaian Kinerja Keuangan menggunakan Economic Value Added (EVA) dan Market Value Added (MVA) dengan Time Series Approach pada Industri Semen di Indonesia," *JIMF (Jurnal Ilmiah Manajemen Forkamma)*, vol. 3, no. 2, Mar. 2020, doi: 10.32493/frkm.v3i2.4669.
- [14] R. Hendrastuti and R. F. Harahap, "Agency theory: Review of the theory and current research," *Jurnal Akuntansi Aktual*, vol. 10, no. 1, p. 85, Feb. 2023, doi: 10.17977/um004v10i12023p085.
- [15] S. Hundal, "Economic Value Added (EVA), Agency Costs and Firm Performance: Theoretical Insights through the Value Based Management (VBM) Framework," *Jamk University of Applied Sciences*, May 2015, [Online]. Available: <http://urn.fi/urn:nbn:fi:jamk-issn-2341-9938-5>
- [16] B. I. Sanjoyo, E. Suwarni, and D. I. Akbar, "Digitalisasi Laporan Keuangan dan Pengukuran Kinerja Keuangan Menggunakan Analisis Rasio Keuangan pada Perusahaan Manufaktur," *Jurnal Akuntansi Bisnis dan Humaniora*, vol. 11, no. 2, pp. 56–68, Jun. 2024, doi: 10.33795/jabh.v11i2.6520.
- [17] A. C. Worthington and T. West, "Economic Value-Added: A Review of the Theoretical and Empirical Literature," *Asian Review of Accounting*, vol. 9, no. 1, pp. 67–86, Jan. 2001, doi: 10.1108/eb060736.
- [18] R. R. Manullang, R. A. Arum, Sunarni, R. Suryani, and Y. Budiasih, "Evaluasi Peran Economic Value Added (EVA) Sebagai Penilaian Kinerja Manajemen Perusahaan dalam Era Bisnis Kontemporer," *El-Mal: Jurnal Kajian Ekonomi & Bisnis Islam*, vol. 5, no. 9, Sep. 2024, doi: 10.47467/elmal.v5i9.5018.
- [19] Sugiyono, *Metodologi Penelitian Kuantitatif, Kualitatif, dan R&D*, Kedua. Alfabeta, 2023.
- [20] A. Herawati, "Biaya Modal: Definisi, Fungsi, Rumus, dan Cara Hitungnya," Kledo. [Online]. Available: <https://kledo.com/blog/biaya-modal/>
- [21] M. Basri, "Evaluasi Kinerja Keuangan Berdasarkan Economic Value Added," *Bursa : Jurnal Ekonomi dan Bisnis*, vol. 3, no. 3, pp. 152–164, Jan. 2025, doi: 10.59086/jeb.v3i3.587.
- [22] M. Zuhilmi, W. D. Safitri, and R. Rahmi, "Analisis Economic Value Added (EVA) Pada Perusahaan Sektor I yang Terdaftar di Jakarta Islamic Index (JII)," *EKOBIS SYARIAH*, vol. 2, no. 1, p. 1, Jun. 2021, doi: 10.22373/ekobis.v2i1.10001.
- [23] M. C. Jensen and W. H. Meckling, "Theory of the firm: Managerial behavior, agency costs and ownership structure," *J financ econ*, vol. 3, no. 4, pp. 305–360, Oct. 1976, doi: 10.1016/0304-405X(76)90026-X.