

DAFTAR PUSTAKA

- Adriana, C. H., & Perdana, M. K. (2019). Factors Influencing the Stock Price of Banking Companies in the Indonesia Stock Exchange. *Journal of Accounting and Strategic Finance*, 1(01), 57–68. <https://doi.org/10.33005/jasf.v1i01.26>
- Agung, J. S., & Susilawati, C. E. (2021). Dampak Pandemi Covid-19 Terhadap Indeks 9 Sektor Industri Di Bursa Efek Indonesia. *JMBI UNSRAT (Jurnal Ilmiah Manajemen Bisnis Dan Inovasi Universitas Sam Ratulangi)*, 8(2), 581–592. <https://doi.org/10.35794/jmbi.v8i2.34049>
- Al-Kahfi, M. A. G., Kirana, D. J., & Nugraheni, R. (2021). Pengaruh Penerapan Mekanisme Good Corporate Governance dan Ukuran Perusahaan terhadap Agency Cost. *KORELASI Konferensi Riset Nasional Ekonomi, Manajemen, Dan Akuntansi Volume 2, 2021 | Hlm. 1057-1072*, 2, 1057–1072.
- Almira, S., & Satria Yudhia Wijaya, D. J. K. (2021). Prosiding biema. *Business Management, Economic, and Accounting National Seminar*, 2(1), 766–780.
- Aluy, C. A., Tulung, J. E., & Tasik, H. H. (2017). Pengaruh Keberadaan Wanita dalam Manajemen Puncak dan Kepemilikan Manajerial Terhadap Kinerja Keuangan Perbankan (Studi Pada Bank BUMN dan Bank Swasta Nasional Devisa di Indonesia). *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 5(2), 821–828.
- Amrizal, & Rohmah, S. H. N. (2017). Pengaruh kepemilikan institusional, dewan komisaris independen, komite audit dan kualitas audit terhadap tax avoidance. *Seminar Nasional Dan The 4th Call for Syariah Paper*, 1(4), 76–89. <https://publikasiilmiah.ums.ac.id/xmlui/handle/11617/9217>
- An, H., & Zhang, T. (2013). Stock price synchronicity, crash risk, and institutional investors. *Journal of Corporate Finance*, 21(1), 1–15. <https://doi.org/10.1016/j.jcorpfin.2013.01.001>
- Anggraeni, F., & Lestari, D. (2022). *Pengaruh Struktur Modal , Ukuran Perusahaan , Kepemilikan Institusional , Kepemilikan Terkonsentrasi dan Profitabilitas Terhadap Harga Saham Perusahaan Makanan dan Minuman yang Terdaftar di BEI Periode 2014-2019*. 8(3).
- Anonim, Sektor industri dasar dan barang konsumsi jadi penopang IHSG pekan ini [Berita Online Kontan.co.id Jumat, 03 April 2020 21:00 WIB], <https://investasi.kontan.co.id/news/sektor-industri-dasar-dan-barang-konsumsi-jadi-penopang-ihsg-pekan-ini>, diakses pada 15 Agustus 2022 20.40 WIB.
- Bleck, A., & Liu, X. (2007). Market transparency and the accounting regime. *Journal of Accounting Research*, 45(2), 229–256.

<https://doi.org/10.1111/j.1475-679X.2007.00231.x>

Boediono, G. S. (2005). Kualitas Laba: Studi Pengaruh Mekanisme. *Corporate Governance, September*, 15–16.

Br purba, N. marlina, & Effendi, S. (2019). Pengaruh Kepemilikan Manajerial Dan Kepemilikan Institusional Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Yang Terdaftar Di Bei. *Jurnal Akuntansi Barelang*, 3(2), 64–74. <https://doi.org/10.33884/jab.v3i2.1013>

Callen, J. L., & Fang, X. (2015). Religion and Stock Price Crash Risk. *Journal of Financial and Quantitative Analysis*, 50(1–2), 169–195. <https://doi.org/10.1017/S0022109015000046>

Candradewi, I., & Sedana, I. (2016). Pengaruh Kepemilikan Manajerial , Kepemilikan Institusional dan Dewan Komisaris Independen Terhadap Return on Asset. *E-Jurnal Manajemen Unud*, 5(5), 3163–3190.

CNBC Indonesia. (2020, 02 April). Covid- 19 Mengerikan untuk Ekonomi RI, Saham Ini Layak Pilih. Diakses pada tanggal 15 Agustus 2022, dari <https://www.cnbcindonesia.com/market/20200402101204-17-149272/covid-19-mengerikan-untuk-ekonomi-ri-saham-ini-layak-pilih>.

Damara Utomo, C., & Hanggraeni, D. (2021). The Impact of COVID-19 Pandemic on Stock Market Performance in Indonesia. *Journal of Asian Finance*, 8(5), 777–784. <https://doi.org/10.13106/jafeb.2021.vol8.no5.0777>

Davidson, W. N., Xie, B., & Xu, W. (2004). Market reaction to voluntary announcements of audit committee appointments: The effect of financial expertise. *Journal of Accounting and Public Policy*, 23(4), 279–293. <https://doi.org/10.1016/j.jaccpubpol.2004.06.001>

DeAngelo, H., & DeAngelo, L. (1985). Managerial ownership of voting rights. A study of public corporations with dual classes of common stock. *Journal of Financial Economics*, 14(1), 33–69. [https://doi.org/10.1016/0304-405X\(85\)90043-1](https://doi.org/10.1016/0304-405X(85)90043-1)

Desiyanti, O., Soedarmo, W., Chandra, K., & Kusnadi, K. (2019). The Effect Of Financial Ratios To Financial Distress Using Altman Z-Score Method In Real Estate Companies Listed In Indonesia Stock Exchange Period 2014 - 2018. *Business and Entrepreneurial Review*, 19(2), 119–136. <https://doi.org/10.25105/ber.v19i2.5699>

Devi, S., Warasniasih, N. M. S., & Masdiantini, P. R. (2020). The Impact of COVID-19 Pandemic on the Financial Performance of Firms on the Indonesia Stock Exchange. *Journal of Economics, Business, & Accountancy Ventura*, 23(2). <https://doi.org/10.14414/jebav.v23i2.2313>

- Dewi, K. R. C., & Sanica, I. G. (2017). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial dan Pengungkapan Corporate Social Responsibility terhadap Nilai Perusahaan pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 2(1), 1–26.
- Dilla, S., Sari, L. K., & Achsani, N. A. (2020). Estimating the Effect of the Covid-19 Outbreak Events on the Indonesia Sectoral Stock Return. *Jurnal Aplikasi Bisnis Dan Manajemen*, 6(3), 662–668. <https://doi.org/10.17358/jabm.6.3.662>
- Dimas Jarot Bayu, 6 Sektor Usaha Paling Terdampak saat Pandemi Corona [Berita Online Katadata.co.id Selasa, 06 September 2020 13:30 WIB], <https://databoks.katadata.co.id/datapublish/2020/09/15/6-sektor-usaha-paling-terdampak-saat-pandemi-corona>, diakses pada tanggal 15 Agustus 2022, Pukul 17.00 WIB.
- Dwiyani, S. A., Badera, I. D. N., & Sudana, I. P. (2017). Faktor-Faktor Yang Memengaruhi Ketepatanwaktuan Penyampaian Laporan Keuangan. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 6(4), 1451–1480.
- Edward. (1974). American Finance Association. *The Journal of Finance*, 29(1), 312–312. <https://doi.org/10.1111/j.1540-6261.1974.tb00057.x>
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and review. *Academy of Management*, 59(1), 1–20. <https://doi.org/10.1159/000169659>
- Emirinaldi Nur Dp. (2007). *Analisis Pengaruh Praktek Tata Kelola Perusahaan (Corporate Governance) terhadap Kesulitan Keuangan Perusahaan (Financial Distress): suatu kajian empiris.*
- Endri, E., Aipama, W., Razak, A., Sari, L., & Septiano, R. (2021). Stock price volatility during the Covid-19 pandemic: The GARCH model. *Investment Management and Financial Innovations*, 18(4), 12–20. [https://doi.org/10.21511/imfi.18\(4\).2021.02](https://doi.org/10.21511/imfi.18(4).2021.02)
- Fangfang, Z., & Xiding, C. (2017). Managerial ownership and stock price crash risk: Evidence from China. *Transformations in Business and Economics*, 16(2B), 688–702. <https://doi.org/10.2139/ssrn.2883917>
- Fitriani, M., & Huda, N. (2020). Analisis Prediksi Financial Distress Dengan Metode Springate (S-Score) Pada Pt Garuda Indonesia Tbk. *Nominal: Barometer Riset Akuntansi Dan Manajemen*, 9(1), 45–62. <https://doi.org/10.21831/nominal.v9i1.30352>
- Gendron, Y., & Bédard, J. (2006). On the constitution of audit committee effectiveness. *Accounting, Organizations and Society*, 31(3), 211–239. <https://doi.org/10.1016/j.aos.2005.03.002>
- Glossner, S., Matos, P., Ramelli, S., & Wagner, A. F. (2020). Do institutional

investors stabilize equity markets in crisis periods? Evidence from COVID-19. *European Corporate Governance Institute–Finance Working Paper*, 20–56.

Gultom, M. L., Purba, D. P., Zepria, & Sinaga, R. (2019). Pengaruh Current Ratio (Rasio Lancar), Return on Equity Dan Total Asset Turn Over (Tato) Terhadap Harga Saham Pada Sector Consumer Goods Industry Di Bursa Efek Indonesia. *Jurnal Global Manajemen*, 8, 35–44.

Hadi, S. A. F. (2014). Mekanisme Corporate Governance dan Kinerja Keuangan pada Perusahaan yang Mengalami *Financial Distress*. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, Vol 3, No 5 (2014).

Haghighi, A., & Safari Gerayli, M. (2020). Managerial ownership and stock price crash risk: a case of Iranian firms. *International Journal of Islamic and Middle Eastern Finance and Management*, 13(1), 42–55. <https://doi.org/10.1108/IMEFM-06-2018-0194>

Hamad, H. A., Qader, K. S., Gardi, B., & Abdalla, P. (2021). *The essential variables to consider before investing in financial markets during Covid-19*. October. <https://doi.org/10.22161/eec.65.5>

Hartono, D. F., & Nugrahanti, Y. W. (2014). Pengaruh Mekanisme GCG terhadap Kinerja Keuangan Perusahaan Perbankan. *Dinamika Akuntansi, Keuangan Dan Perbankan*, 3(2), 191–205.

Haruman, T. (2008). Pengaruh struktur kepemilikan terhadap keputusan keuangan dan nilai perusahaan. Simposium Nasional Akuntansi XI, Pontianak. *Simposium Nasional Akuntansi XI*, 10, 150–165.

Herninta, T., & Rahayu, R. A. (2021). Dampak Pandemi Covid-19 terhadap Harga Saham Perusahaan Sektor Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia. *Jurnal Manajemen Bisnis*, 24(1), 56–63.

Huang, S., & Liu, H. (2021). Impact of Covid-19 on stock price crash risk: Evidence from Chinese energy firms. *Energy Economics*, 101(July), 105431. <https://doi.org/10.1016/j.eneco.2021.105431>

Indri, E. (2012). Kekuatan Rasio Keuangan Dalam Memprediksi Kondisi Financial Distress Perusahaan Manufaktur BEI 2010-2013. *Jurnal Dinamika Manajemen (Sinta 3)*, 5(2), 171–182.

Investasi Kontan. (2020, 03 April). Sektor industri dasar dan barang konsumsi jadi penopang IHSG pekan ini. Diakses pada 15 Agustus 2022, dari <https://investasi.kontan.co.id/news/sektor-industri-dasar-dan-barang-konsumsi-jadi-penopang-ihsg-pekan-ini>

Irfani, R., & Anhar, M. (2019). Pengaruh Profitabilitas, Leverage, Kepemilikan

- Manajerial, dan Kepemilikan Institusional terhadap Harga Saham. *Jurnal STEI Ekonomi*, 28(01), 143–152. <https://doi.org/10.36406/jemi.v28i01.264>
- Jensen, M. C. (2000). 5 Stockholder, Manager, and Creditor Interests: Applications of Agency Theory. *A Theory of the Firm, December 2000*, 136–167. <https://doi.org/10.4159/9780674274051-007>
- Kamardin, H. (2014). *Managerial Ownership and Firm Performance: The Influence of Family Directors and Non Family Directors*. <https://doi.org/10.1108/s2043-052320140000006013>
- Katadata. (2020, 06 September). 6 Sektor Usaha Paling Terdampak saat Pandemi Corona. Diakses pada tanggal 15 Agustus 2022, dari <https://databoks.katadata.co.id/datapublish/2020/09/15/6-sektor-usaha-paling-terdampak-saat-pandemi-corona>.
- Kazemian, S., Shauri, N. A. A., Sanusi, Z. M., Kamaluddin, A., & Shuhidan, S. M. (2017). Monitoring mechanisms and financial distress of public listed companies in Malaysia. *Journal of International Studies*, 10(1), 92–109. <https://doi.org/10.14254/2071-8330.2017/10-1/6>
- Kurniawati, L., Manalu, S., & Ovtavianus, R. J. N. (2015). Pengaruh Kepemilikan Institusional terhadap Kebijakan Dividen, dan Harga Saham. *Jurnal Manajemen*, 15(1), 59–74. <https://journal.maranatha.edu/index.php/jmm/article/view/26>
- Liu, Q., & Tian, G. (2012). Controlling shareholder, expropriations and firm's leverage decision: Evidence from Chinese Non-tradable share reform. *Journal of Corporate Finance*, 18(4), 782–803. <https://doi.org/10.1016/j.jcorpfin.2012.06.002>
- Lufriansyah. (2021). *Analisis Determinan Yang Mempengaruhi Harga Saham Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia (BEI)*. 4(1), 1–23.
- Meythi, & Mathilda, M. (2012). Pengaruh price earnings ratio dan price to book value terhadap return saham indeks LQ 45. *Jurnal Akuntansi*, 4(1), 1–21.
- Mezhoud, M., & Boubaker, A. (2011). Determinants of the Components of IPO Initial Returns: Paris Stock Exchange. *International Journal of Accounting and Financial Reporting*, 1(1), 190. <https://doi.org/10.5296/ijafr.v1i1.986>
- Mo'o, O., Mangantar, M., & Tulung, J. E. (2018). Pengaruh struktur modal, kepemilikan manajerial dan kebijakan dividen terhadap harga saham (studi kasus pada perusahaan manufaktur subsektor food and beverages yang terdaftar di BEI periode 2012-2016). *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 6(3), 1138–1147.

- Mudjiyono. (2012). Pengertian Investasi. *Jurnal STIE Semarang*, 4(2), 1–18.
- Nur, T. (2015). Keterkaitan Antara Struktur Kepemilikan, Tingkat Utang, Dan Kebijakan Dividen, Dalam Mengurangi Konflik Keagenan. *Esensi*, 18(3), 1–13.
- Oktaviani, N., & Purwanto, P. (2021). Analisis Financial Distress Dan Pengaruhnya Terhadap Harga Saham Di Perusahaan Manufaktur Sektor Bahan Dasar Dan Kimia. *Jurnal SIKAP (Sistem Informasi, Keuangan, Auditing Dan Perpajakan)*, 5(1), 46. <https://doi.org/10.32897/jsikap.v5i1.268>
- Ong, M., & Marheni, D. K. (2021). The Effect of COVID-19 on Stock Market Return in Consumer Goods Sector in Indonesia. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, & Akuntansi)*, 5(3), 1779–1793.
- Pahlevi, R. W. (2014). Analisis faktor-faktor yang mempengaruhi underpricing saham pada penawaran saham perdana di bursa efek Indonesia. *Jurnal Siasat Bisnis*, 18(2), 219–232. <https://doi.org/10.20885/jsb.vol18.iss2.art8>
- Pernamasari, R., Purwaningsih, S., Tanjung, J., & Rahayu, D. P. (2019). Good Corporate Governance and Prediction of Financial Distress to Stock Prices: Atman Z Score Approach. *International Journal of Economics and Management Studies*, 6(11), 56–62. <https://doi.org/10.14445/23939125/ijems-v6i11p107>
- Platt, H. D., & Platt, M. B. (2002). Predicting corporate financial distress: Reflections on choice-based sample bias. *Journal of Economics and Finance*, 26(2), 184–199. <https://doi.org/10.1007/bf02755985>
- Pongkorung, A., Tommy, P., & Tulung, J. E. (2018). Pengaruh Profitabilitas Dan Struktur Kepemilikan Terhadap Harga Saham Industri Keuangan Non Bank Yang Terdaftar Di Bei Tahun 2012-2016. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 6(4), 3048–3057.
- Prasetianto, S., Rinofah, R., & Kusumawardhani, R. (2021). Pengaruh Altman Z-score terhadap Harga Saham dan Dampak Pandemi Covid-19. *Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah*, 4(2), 557–583. <https://doi.org/10.47467/alkharaj.v4i2.701>
- Purwaningsih, M. G., & Fadli, J. A. (2022). *The Effect Of Good Corporate Governance On Firm | Jurnal Ilmiah MEA (Manajemen , Ekonomi , dan Akuntansi)*. 6(2), 1348–1371.
- Puspaningsih, A., & Mujib, A. R. K. (2011). Analisis Faktor- faktor yang mempengaruhi Underpricing pada perusahaan Go Public Di Bursa Efek Indonesia. <https://journal.uui.ac.id/JABIS/article/view/7532/6629>
- Putra, Y. P. (2020). Pengaruh asimetri informasi terhadap budgetary slack dengan

kejujuran sebagai variabel pemoderasi: Penganggaran Partisipatif (Studi Eksperimen Pada Mahasiswa S1 Akuntansi Universitas Muhammadiyah Bengkulu). *Ekombis Review: Jurnal Ilmiah Ekonomi Dan Bisnis*, 8(1), 9–18. <https://doi.org/10.37676/ekombis.v8i1.927>

Rahayu, D., & Rusliati, E. (2019). Rahayu2018. *Jurnal Riset Akuntansi Kontemporer*, 11(1), 41–47.

Rahayu, S., Sabardiman, K., & Afrizal, A. (2021). Pengaruh Tata Kelola Perusahaan Terhadap Prediktabilitas Laba Bank Umum Konvensional Di Indonesia Selama Pandemi Covid 19 Dengan Gender Sebagai Variabel Moderating. *Jurnal Akuntansi Bisnis*, 14(2), 136–157. <https://doi.org/10.30813/jab.v14i2.2698>

Rahmawati, F. I., & Handayani, S. R. (2017). The Influence of Good Corporate Governance Practice on The Stock Price (Study on Company of LQ45 Index in Indonesia Stock Exchange during 2012-2016). *Jurnal Administrasi Bisnis (JAB)*, 50(6), 164–173. <https://www.neliti.com/id/publications/189320/the-influence-of-good-corporate-governance-practice-on-the-stock-price-study-on>

Rianti, N. L. P. A. E., & Sari, M. M. R. (2014). Karakteristik Komite Audit dan Audit Delay. *E-Jurnal Akuntansi Universitas Udayana*, 6(3), 488–508.

Rismayanti, E. M., Yusralaini, Y., & Safitri, D. (2020). Struktur Kepemilikan, Kebijakan Hutang Dan Nilai Perusahaan: Kebijakan Dividen Sebagai Variabel Moderating. *CURRENT: Jurnal Kajian Akuntansi Dan Bisnis Terkini*, 1(1), 67–87. <https://doi.org/10.31258/jc.1.1.68-88>

Ross, S. A. (1977). Determination of Financial Structure: the Incentive-Signalling Approach. *Bell J Econ*, 8(1), 23–40. <https://doi.org/10.2307/3003485>

Savira, B. A., Rinofah, R., & Mujino, M. (2020). Pengaruh Arus Kas Dan Profitabilitas Terhadap Harga Saham Di Indonesia Dengan Financial Distress Sebagai Variabel Moderasi. *Akmenika: Jurnal Akuntansi Dan Manajemen*, 17(1), 345–356. <https://doi.org/10.31316/akmenika.v17i1.676>

Schäuble, J. (2019). The impact of external and internal corporate governance mechanisms on agency costs. *Corporate Governance (Bingley)*, 19(1), 1–22. <https://doi.org/10.1108/CG-02-2018-0053>

Scott, M., & Savage, D. A. (2022). Lemons in the university: asymmetric information, academic shopping and subject selection. *Higher Education Research and Development*, 41(4), 1247–1261. <https://doi.org/10.1080/07294360.2021.1887094>

Shiri, M. S. M. M. (2016). Different bankruptcy prediction patterns in an emerging. *International Journal of Law and Management*, 58(3), 258–280.

- Sonartra, E. N. (2021). Dampak Pandemi Covid 19 Terhadap Kesehatan Mental Anak Dan Remaja : Literatur Review. *Jurnal Ilmiah Kesehatan Keperawatan*, 17(1), 25. <https://doi.org/10.26753/jikk.v17i1.507>
- Song, H. J., Yeon, J., & Lee, S. (2021). Impact of the COVID-19 pandemic: Evidence from the U.S. restaurant industry. *International Journal of Hospitality Management*, 92, 102702. <https://doi.org/10.1016/j.ijhm.2020.102702>
- Trafalgar, J., & Africa, L. A. (2019). The effect of capital structure, institutional ownership, managerial ownership, and profitability on company value in manufacturing companies. *The Indonesian Accounting Review*, 9(1), 27. <https://doi.org/10.14414/tiar.v9i1.1619>
- Udayana, I. M. D., & Miartana, I. P. (2018). Komisaris Independen, Komite Audit, Struktur Modal, Profitabilitas dan Harga Saham. *Jurnal Manajemen Dan Bisnis*, 15(2), 1–17.
- Utami, W., & Pernamasari, R. (2019). Study on Asean Listed Companies: Corporate Governance and Firm Performance. *International Journal of Business, Economics and Law*, 19(5), 181–188.
- Wardhani, R. (2006). Simposium nasional akuntansi 9 padang mekanisme corporate governance dalam perusahaan yang mengalami permasalahan keuangan (financially). *Corporate Governance*, 23–26.
- Wawo. (2020). Pengaruh Financial Distress Terhadap Harga Saham. *World Development*, 1(1), 1–15. <http://www.fao.org/3/I8739EN/i8739en.pdf> <http://dx.doi.org/10.1016/j.adolescence.2017.01.003> <http://dx.doi.org/10.1016/j.childyouth.2011.10.007> <https://www.tandfonline.com/doi/full/10.1080/23288604.2016.1224023> <http://pdx.sagepub.com/lookup/doi/10>
- Widianingsih, D. (2018). Kepemilikan Manajerial, Kepemilikan Institusional, Komisaris Independen, serta Komite Audit pada Nilai Perusahaan dengan Pengungkapan CSR sebagai Variabel Moderating dan Firm Size sebagai Variabel Kontrol. *Jurnal Akuntansi Dan Pajak*, 19(1), 38. <https://doi.org/10.29040/jap.v19i1.196>
- Yan, B., Stuart, L., Tu, A., & Zhang, Q. (2020). Analysis of the Effect of COVID-19 on the Stock Market and Investing Strategies. *SSRN Electronic Journal*, 1–17. <https://doi.org/10.2139/ssrn.3563380>
- Yulianda, A. P., Thio, S., & Asri, M. (2019). *Dilutive Securities and Earning per Share*.
- Zahroh, A. (2016). Instrumen Pasar Modal. *Iqtishoduna Jurnal Ekonomi Islam*, 5(1), 51–65.

Zhao, T. (2015). The Relationship between Z-Score and Stock Prices. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2595600>