

## DAFTAR PUSTAKA

- Annither, A., Johann, M. K., Hidayat, A. A., & Farhana, S. (2020). The Impact of Ownership Structure on the Indicator of Financial Distress In Indonesian Companies. *Jurnal Akuntansi Dan Bisnis*, 20(2), 223. <https://doi.org/10.20961/jab.v20i2.546>
- Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*, 17(1), 99–120. <https://doi.org/10.1177/014920639101700108>
- Cenciarelli, V. G., Greco, G., & Allegrini, M. (2018). Does intellectual capital help predict bankruptcy? *Journal of Intellectual Capital*, 19(2), 321–337. <https://doi.org/10.1108/JIC-03-2017-0047>
- Colline, F. (2020). *Bankruptcy Prediction Analysis: A Case Study of Retail Companies in Indonesia BT - Proceedings of the International Conference on Management, Accounting, and Economy (ICMAE 2020)*. 326–330. <https://doi.org/https://doi.org/10.2991/aebmr.k.200915.073>
- Finch, V. (2002). *Corporate Insolvency Law: Perspectives and Principles*. Cambridge University Press. <https://books.google.co.id/books?id=3PmWvwEACAAJ>
- Hatane, H., Chandra, N., & Tarigan, J. (2019). *Board Structures and Managerial Ownership in Identifying the Financial Distress Likelihood*. 92(Icame 2018), 419–434. <https://doi.org/10.2991/icame-18.2019.46>
- Hendel, I. (1996). Competition Under Financial Distress. *The Journal of Industrial Economics*, 44(3), 309–324. <https://doi.org/10.2307/2950499>
- Jaafar, S. B., Salleh, A., & Hamzah, H. (2021). Financial ratio analysis as a device for predicting financial distress. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3818116>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/https://doi.org/10.1016/0304-405X(76)90026-X)
- Lasfer, M. A., Sudarsanam, P. S., & Taffler, R. J. (1996). Financial Distress, Asset Sales, and Lender Monitoring. *Financial Management*, 25(3), 57–66. <https://doi.org/10.2307/3665808>
- Nazaruddin, I., & Daulay, R. A. (2019). *The Effect of Activity, Firm Growth, and Intellectual Capital to Predict Financial Distress (An Empirical Study on*

*Companies Listed in the Indonesia Stock Exchange and Malaysia Stock Exchange in 2015-2017*). 102(Icaf), 79–84. <https://doi.org/10.2991/icafe-19.2019.13>

Nurzahara, S., & Pratomo, D. (2021). Pengaruh Kepemilikan Manajerial, Dewan Komisaris Independen Dan Komite Audit Terhadap Financial Distress. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 10(11), 981. <https://doi.org/10.24843/eeb.2021.v10.i11.p05>

Parkinson, M. M. (2018). Corporate Governance in Transition Period. In *Proceedings of the International Association for Business and Society* (1st ed., Vol. 8). Palgrave Macmillan Cham. <https://doi.org/https://doi.org/10.1007/978-3-319-77110-6>

Pramudena, S. M. (2017). Impact of Good Corporate Governance on Financial Distress in the Consumer Goods Sector Company. *GATR Journal of Finance and Banking Review*, 2(4), 46–55. [https://doi.org/10.35609/jfbr.2017.2.4\(6\)](https://doi.org/10.35609/jfbr.2017.2.4(6))

Pulic, A. (2000). VAIC™ an accounting tool for IC management. *International Journal of Technology Management*, 20(5/6/7/8), 702. <https://doi.org/10.1504/ijtm.2000.002891>

Ross, S. A., Westerfield, R. W., & Jordan, B. D. (2012). *Fundamentals of corporate finance* (9th ed.). McGraw-Hill Professional.

Shahwan, T. M., & Habib, A. M. (2020). Does the efficiency of corporate governance and intellectual capital affect a firm's financial distress? Evidence from Egypt. *Journal of Intellectual Capital*, 21(3), 403–430. <https://doi.org/10.1108/JIC-06-2019-0143>

Springate, G. L. V. (1978). *Predicting the Possibility of Failure in a Canadian Firm: A Discriminant Analysis*. Simon Fraser University. <https://books.google.co.id/books?id=3Vq7PgAACAAJ>

Srimindarti, C., Rahmawati, A. R., Hardiningsih, P., & Lisiantara, G. A. (2021). Financial Distress A Case Study of Indonesia. *Proceedings of the 3rd International Conference on Banking, Accounting, Management and Economics (ICOBAME 2020)*, 169(Icobame 2020), 453–457. <https://doi.org/10.2991/aebmr.k.210311.090>

Udin, S., Khan, M. A., & Javid, A. Y. (2017). The effects of ownership structure on likelihood of financial distress: an empirical evidence. *Corporate Governance: The International Journal of Business in Society*, 17(4), 589–612. <https://doi.org/10.1108/CG-03-2016-0067>

Visi Global. "pkpu case development in 2021". visiglobal.co.id. <https://visiglobal.co.id/cantingqind/pkpu-case-development-in-2021/2022/01/>: Internet; accessed Mei 1 2022.

Whitaker, R. B. (1999). The early stages of financial distress. *Journal of Economics and Finance*, 23(2), 123–132. <https://doi.org/10.1007/BF02745946>

Widhiadnyana, I., & Ratnadi, M. (2019). The impact of managerial ownership, instutusal ownership, proportion of independent commisioner, intellectual capital on financial distress. *Journal of Economics, Business & Accountancy Ventura*, 21. <https://doi.org/10.14414/jebav.v21i3.1233>

