

## REFERENCES

Agustina & Stephen. (2016). Akuntansi Konservatisme Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia. *Jurnal Dinamika Akuntansi dan Bisnis*, 3(1), 1-16

<http://www.jurnal.unsyiah.ac.id/JDAB/article/download/4392/3776>

Anwar Hidayat (2015) - *Cochrane Orcutt mengatasi Autokorelasi*

<https://www.statistikian.com/2015/01/cochrane-orcutt.html>

Anwar Hidayat (2015) - *Tutorial Uji Heteroskedastisitas dengan Grafik Scatterplot SPSS*

<https://www.statistikian.com/2013/01/uji-heteroskedastisitas-dengan-grafik.html>

Bragg, Steven (2019). *Financial Distress*

<https://www.accountingtools.com/articles/2017/11/26/financial-distress>

*Definisi Kesulitan Keuangan menurut Brigham dan Gapenski* - Wordpress. (2017)

<https://www.google.co.id/amp/s/kolomlisan.wordpress.com/2017/01/29/definisi-kesulitan-keuangan-menurut-brigham-dan-gapenski/amp/>

Fatmawati, Amelia. (2017). Faktor-Faktor yang Mempengaruhi Financial Distress.

*Jurnal Ilmu dan Riset Akuntansi*, 6(10)

<http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/download/1684/1693>

Fitrianingsih Dwi & Budiansyah Yogi. (2018). Pengaruh Current Rasio dan Debt

Equity Ratio Terhadap Harga Saham. *Jurnal Riset Akuntansi Terpadu*,

12(1), 144-166

<http://jurnal.untirta.ac.id/index.php/JRAT/article/download/5347/3894>

Hayes, Adam (2020). *Leverage*

<https://www.investopedia.com/terms/l/leverage.asp>

Kodriyah & Framita, Dien Sefty. (2019). Menguji Dampak Financial Distress dan

Leverage Terhadap Konservatisme Akuntansi. *Jurnal Ilmiah Akuntansi dan*

*Teknologi*, 11(2)

<https://jurnal.buddhidharma.ac.id/index.php/akunto/article/view/275/145>

*Multiple Linear Regression Analysis - SPSS Statistik* (2017)

<https://www.spssstatistik.com/analisis-regresi-linier-berganda-menurut-para-ahli/>

Mulyono (2019). *Analisis Uji Asumsi Klasik*

<https://bbs.binus.ac.id/management/2019/12/analisis-uji-asumsi-klasik/>

Natariasari, Riska. (2014). Manfaat Laba dan Arus Kas Untuk Memprediksi Financial Distress. *Jurnal Sosial Ekonomi Pembangunan*, 11, (152-173)

<https://jsep.ejournal.unri.ac.id/index.php/JSEP/article/viewFile/2409/2369>

PT. Akasha Wira International Tbk. (2016). *PT AKASHA WIRA INTERNATIONAL, TBK - Sekilas PT Akasha*

<http://annualreport.id/perusahaan/PT%20AKASHA%20WIRA%20INTERNATIONAL,%20Tbk>

PT. Budi Starch & Sweetener Tbk. (2020). *PT. BUDI STARCH & SWEETENER TBK. - About Us*

<https://budistarchsweetener.com/>

PT. Buyung Poetra Sembada Tbk. (n.d.). *PT BUYUNG POETRA SEMBADA TBK. - Overview*

<https://www.idnfinancials.com/hoki/pt-buyung-poetra-sembada-tbk>

PT. Campina Ice Cream Industry Tbk. (2020). *PT. CAMPINA ICE CREAM INDUSTRY TBK. - About Campina*

<https://www.campina.co.id/about-campina/>

PT. Chitose International Tbk. (2021). *Chitose - About Us*

<https://www.chitose-indonesia.com/en/about-us/>

PT. Cottonindo Ariesta Tbk. (2020). *PT COTTONINDO ARIESTA TBK. – About Us*

<http://cottonindo.com/en/company-profile/>

PT. Darya Varia Laboratoria. Tbk (n.d.). *Darya Varia Laboratoria – Overview*

<http://www.darya-varia.com/id/about/overview>

PT. Delta Djakarta Tbk. (2007) - *Company - Corporate Profile*

[https://upperline.id/profile/profile\\_detail/delta-djakarta](https://upperline.id/profile/profile_detail/delta-djakarta)

PT. Garuda Food Putra Putri Jaya Tbk (2015) - *Garuda Food*

<https://inforperusahaan.wordpress.com/2015/05/21/garudafood/>

PT. Gudang Garam. Tbk (n.d.) – *Lentera Bisnis – Profil Perusahaan PT Gudang Garam Tbk.*

<https://www.lenterabisnis.com/profil-perusahaan-pt-gudang-garam-tbk>

PT. Hartadinata Abadi Tbk. (2021). *PT Hartadinata Abadi TBK. - Company Overview*

<https://www.jobstreet.co.id/en/companies/860366-pt-hartadinata-abadi-tbk>

PT. HM Sampoerna. Tbk (n.d.). *PT HM Sampoerna. Tbk. - Overview*

<https://www.sampoerna.com/sampoerna/en/overview>

PT. Indofood CBP Sukses Makmur Tbk. (2019). *PT Jasa Raharja*

<https://milasari081993.wordpress.com/2019/01/23/visi-misi-serta-tujuan-rencana-strategis-analisis-swot-dalam-perusahaan-pada-pt-indofood-sukses-makmur-tbk/>

PT. Industri Jamu dan Farmasi Sido Tbk. (2021). *Sidomuncul – Our History*

<https://www.sidomuncul.co.id/en/history.html>

PT. Integra Indo Cabinet Tbk. (2020) - *Integra Indo Cabinet*

[https://upperline.id/profile/profile\\_detail/integra-indocabinet](https://upperline.id/profile/profile_detail/integra-indocabinet)

PT. Kalbe Farma Tbk. (2021). *Kalbe – Kalbe at a Glance*

<https://www.kalbe.co.id/about>

PT. Kimia Farma Tbk. (2020) - *Profil Kimia Farma*

<https://www.idntimes.com/business/economy/indianamalia/profil-kimia-farma-farmasi-tertua-ri-yang-ekspansi-ke-mancanegara/3>

PT. Kino Indonesia Tbk. (2020). *Kino - Profile of Kino*

<https://www.kino.co.id/company/profile-of-kino>

PT Mandom Indonesia Tbk. (2012) - *Sejarah dan Profil Singkat TCID*

<http://britama.com/index.php/2012/06/sejarah-dan-profil-singkat-tcid/>

PT. Mayora Indah Tbk. (2018). *MAYORA - Mayora at a Glance*

<https://www.mayoraindah.co.id/en?>

PT. Merck Tbk. (2020). *MERCK. – About Us*

<https://www.merckgroup.com/id-en/company/who-we-are/pt-merck-tbk.html>

PT. Multi Bintang Indonesia Tbk. (2020). *MULTI BINTANG – Company Profile*

<https://multibintang.co.id/company/company-profile>

PT. Nippon Indosari Corpindo Tbk. (2021). *Nippon Indosari Corpindo - Biogafi*

<https://www.merdeka.com/nippon-indosari-corpindo/profil/>

PT. Phapros Tbk. (2015). *Kimia Farma - Phapros*

[https://kimiafarma.co.id/index.php?option=com\\_content&view=article&id=737&Itemid=522&lang=id](https://kimiafarma.co.id/index.php?option=com_content&view=article&id=737&Itemid=522&lang=id)

PT. Pyridam Farma Tbk. (n.d.). *PYRIDAM FARMA – About Us*

<https://www.pyfa.co.id/about-us/>

PT. Sariguna Primatirta Tbk. (2021). *Cleo - Company Info*

<https://www.cleopurewater.com/about-tanobel/>

PT. Sekar Laut Tbk. (n.d.) - *Tunas Baru Lampung*

<https://www.sekarlaut.com/about.php?aID=5>

PT. Tempo Scan Pacific Tbk (2021). *Tempo Scan - Corporate Profile*

<https://www.temposcangroup.com/en/corporate-info/corporate-profile>

PT. Tunas Baru Lampung Tbk. (2011) - *Filosofi, Visi dan Misi*

[https://upperline.id/profile/profile\\_detail/tunas-baru-lampung](https://upperline.id/profile/profile_detail/tunas-baru-lampung)

PT. Ultra Jaya Milk Industry (2021). *Ultra Jaya Milk - Biografi*

<https://m.merdeka.com/ultrajaya-milk/profil/>

PT. Unilever Indonesia Tbk. (2021). *Unilever - Tentang Kami*

<https://www.unilever.co.id/about/who-we-are/our-history/>

PT. Wahana Interfood Nusantara Tbk. (2021). *Company - Corporate Profile*

<https://www.wahana-interfood.com/company/corporate-profile>

PT. Wilmar Cahaya Indonesia Tbk. (2020). *PT. WILMAR CAHAYA INDONESIA TBK.*

<http://wilmarcahayaindonesia.com/>

PT. Wismilak Inti Makmur Tbk (2013) - *Sejarah dan Profil Singkat WIIM*

<http://britama.com/index.php/2013/03/sejarah-dan-profil-singkat-wiim/>

Rivandi, Muhamamd & Ariska, Sherly. (2019). Pengaruh Intensitas Modal, Dividend Payout Ratio dan Financial Distress Terhadap Konservatisme Akuntansi. *Jurnal Benefita*, 4(1), (104-114).

[https://www.researchgate.net/publication/331411046\\_PENGARUH\\_INTENSITAS\\_MODAL\\_DIVIDEND\\_PAYOUT\\_RATIO\\_DAN\\_FINANCIAL\\_DISTRESS\\_TERHADAP\\_KONSERVATISME\\_AKUNTANSI/fulltext/5c782140458515831f780e51/331411046\\_PENGARUH\\_INTENSITAS\\_M](https://www.researchgate.net/publication/331411046_PENGARUH_INTENSITAS_MODAL_DIVIDEND_PAYOUT_RATIO_DAN_FINANCIAL_DISTRESS_TERHADAP_KONSERVATISME_AKUNTANSI/fulltext/5c782140458515831f780e51/331411046_PENGARUH_INTENSITAS_M)

[ODAL DIVIDEND PAYOUT RATIO DAN FINANCIAL DISTRESS TERHADAP KONSERVATISME AKUNTANSI.pdf?origin=publication\\_detail](#)

Saputra, Raja Erwin. (2016). Pengaruh Struktur Kepemilikan Manajerial, Kontrak Utang, Tingkat Kesulitan Keuangan Perusahaan, Peluang Pertumbuhan, Risiko Litigasi dan Leverage Terhadap Konservatisme Akuntansi. *JOM Fekon*, 3(1)

<https://media.neliti.com/media/publications/134896-ID-pengaruh-struktur-kepemilikan-manajerial.pdf>

Stephanie (2015) - *Heteroscedasticity*

<https://www.statisticshowto.com/heteroscedasticity-simple-definition-examples/>

Sulastris, Susi. (2018). Pengaruh Financial Distress dan Leverage Terhadap Konservatisme Akuntansi. *Jurnal Akuntansi*, 14(1), (58-68).

<https://fe.ummetro.ac.id/ejournal/index.php/JA/article/download/251/pdf>

Susanto, Barkah & Ramadhani, Tiara. (2016). Faktor – Faktor yang Mempengaruhi Konservatisme. *Jurnal Bisnis dan Ekonomi*, 23(2), 142-151

<https://www.unisbank.ac.id/ojs/index.php/fe3/article/download/4974/1493>

Syafidillah (2012) - *Uji White*

<https://blogtutorialspss.blogspot.com/2012/07/uji-white.html>



Yuliarti, Dita & Yanto, Heri. (2017). The Effect of Leverage, Firm Size, Managerial Ownership, Size of Board Commissioners and Profitability to Accounting Conservatism. *Accounting Analysis Journal*, 6(2)

<https://journal.unnes.ac.id/sju/index.php/aaj/article/download/16675/106>

15

