

REFERENCES

- Adirinarso, D. (2023). Kemampuan Kualitas Audit Memoderasi Pengaruh Fraud Hexagon Terhadap Fraudulent Financial Statements. *Jurnal Bina Akuntansi*, 10(1), 732–757.
- Aiyuffi, A., Evana, E., & Edwin, H. (2022). Pengaruh Total Assets Turnover, Net Profit Margin, Leverage, Likuiditas, Arus Kas Operasi Terhadap Kesulitan Keuangan. *Jurnal Sosial Teknologi*, 2(11), 942–949.
<https://doi.org/10.59188/jurnalsostech.v2i11.476>
- Amanah, N., P. R., Z., & Sudrajat, M. A. (2023). Peran Moderasi Firm Size dan Profitabilitas Pada Pengaruh Rasio Keuangan Terhadap Financial Distress. *Accumulated ...*, 11(2), 156–170. <https://e-journal.potensi-utama.ac.id/ojs/index.php/Accumulated/article/view/2197%0Ahttps://e-journal.potensi-utama.ac.id/ojs/index.php/Accumulated/article/download/2197/2380>
- Arnita, A. H. N., & Ida, I. (2024). Rasio Keuangan Prediktor Kondisi Financial Distress di Masa Pandemi COVID-19 pada Perusahaan Properti dan Real Estate. *Journal of Management and Business Review*, 21(1), 82–103.
<https://doi.org/10.34149/jmbr.v21i1.478>
- Bogianda, E. (2023). Pengaruh TATO, Laba Operasi dan Ukuran Perusahaan

- Terhadap Financial Distress Pada Perusahaan Transportasi. *JAST Journal of Accounting Science and Technology*, 3(2), 42–53. www.wartaekonomi.co.id,
- Budhiarjo, I. S. (2024). The Effect of Debt to Asset Ratio (DAR) and Total Assets Turnover (TATO) on Financial Distress Conditions at PT Gajah Tunggal Tbk. *Formosa Journal of Multidisciplinary Research*, 3(5), 1541–1552.
<https://doi.org/10.55927/fjmr.v3i5.9204>
- Burnika, E., Pahala, I., & Handarini, D. (2024). Analisis Rasio Keuangan Untuk Memprediksi Kondisi Financial Distress. *JURNAL AKUNTANSI, PERPAJAKAN DAN AUDITING*, 1(2), 348–365.
<https://journal.unj.ac.id/unj/index.php/japa/article/view/48029/17614>
- Chilwinnie. (2022). *The influence of profitability, liquidity and leverage on tax aggressiveness of pharmaceutical companies listed on the Indonesia Stock Exchange*. 4(2), 133–149.
- Devi, N., Mirayani, L., Putri, Y., Setiawati, L., Hartini, M., Dewi, K., Rengganis, R., Putra, M., Prameswari, I. A. N., Manuari, I., & Sari, D. (2023). *Buku Analisis Laporan Keuangan*.
- Digdowiseiso, K., & Ningrum, I. S. (2022). The Effects of Total Asset Turnover, Return on Assets, And Sales Growth on Financial Distress in Food and Beverage Companies over the Period 2016-2020. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*, 5(2), 12046–12058.
<https://doi.org/10.33258/birci.v5i2.5042>
- Dirman, A. (2020). Financial distress: The impacts of profitability, liquidity,

leverage, firm size, and free cash flow. *International Journal of Business, Economics and Law*, 22(1), 1.

Efendi, A., Putri, L. P., & Dungga, S. (2019). *The Effect of Debt to Equity Ratio and Total Asset Turnover on Return on Equity in Automotive Companies and Components in Indonesia*. 92(Icame 2018), 182–188.

<https://doi.org/10.2991/icame-18.2019.20>

Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26 (10th ed.)*. Badan Penerbit Universitas Diponegoro.

Gz, A. A., & Lisiantara, G. A. (2022). Pengaruh profitabilitas, struktur modal, ukuran perusahaan, likuiditas dan kebijakan dividen terhadap nilai perusahaan. *Owner*, 6(4), 3974–3987.

<https://doi.org/10.33395/owner.v6i4.1030>

Handayani, R. C., & Iswara, U. S. (2023). Pengaruh Kinerja Keuangan Terhadap Financial Distress Perusahaan Food & Beverage. *Jurnal Ilmu Dan Riset Akuntansi STIESA*, 12(10), 1–24.

Hidayat, I., Sari, P. A., Hakim, M. Z., & Abbas, D. S. (2021). Pengaruh Total Asset Turnover, Leverage Dan Profitabilitas Terhadap Financial Distress. *Competitive Jurnal Akuntansi Dan Keuangan*, 1–12.

Karimah, I., & Sukarno, A. (2023). Analisis Pengaruh Current Ratio, Total Asset Turnover, Return on Asset dan Debt to Equity Ratio Terhadap Financial Distress. *Jurnal Ilmiah Manajemen Kesatuan*, 11(1), 145–152.

<https://doi.org/10.37641/jimkes.v11i1.1733>

- Kismanah, I., Kimsen, K., & Utomo, E. N. (2024). Effect of Total Asset Turnover, Cash Flow, GCG, Profitability Against Financial Distress Cash Holding As Moderation. *Jurnal Comparative: Ekonomi Dan Bisnis*, 6(2), 162. <https://doi.org/10.31000/combis.v6i2.11231>
- Lind, D. A., Marchal, W. G., & Wathen, S. A. (2021). Statistical Techniques in Business and Economics (18th Edition). In *Journal of the Operational Research Society* (Vol. 45, Issue 9). <https://doi.org/10.1057/jors.1994.177>
- Martias, L. D. (2021). Statistika Deskriptif Sebagai Kumpulan Informasi. *Fihris: Jurnal Ilmu Perpustakaan Dan Informasi*, 16(1), 40. <https://doi.org/10.14421/fhrs.2021.161.40-59>
- Mukharromah, L., Soetardjo, M. N., Penelitian, J., Vol, A., Perencanaan, P., Terhadap, P., Laba, M., Penelitian, J., & Vol, A. (2024). L. Mukharromah, M. N. Soetardjo *Jurnal Penelitian Akuntansi Vol.4 No.2, 2024*. 4(2), 150–161.
- Mutia Dwi Rahmadillah, & Popi Fauziati. (2022). *PENGARUH TOTAL ASSET TURN OVER DAN PROFITABILITAS TERHADAP FINANCIAL DISTRESS (Studi Empiris pada Perusahaan Retail yang Terdaftar di Bursa Efek Indonesia Periode. 2019–2021*.
- Niandari, N., & Novelia, F. (2022). Profitabilitas, leverage, inventory intensity ratio dan praktik penghindaran pajak. *Owner*, 6(3), 2304–2314. <https://doi.org/10.33395/owner.v6i3.911>
- Nofita, C. N., & Darmansyah, A. (2024). The Effect Of Market Value Ratio And

Activity Ratio On Financial Distress In Technology Sector Companies Listed On The Idx 2021 - 2023. *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis*, 12(2), 2003–2016. <https://doi.org/10.37676/ekombis.v12i2.5382>

Nopianti, R., Komarudin, M. F., & Triana, L. (2023). Pengaruh Leverage dan Likuiditas terhadap Nilai Perusahaan dengan Pemoderasi Umur Perusahaan. *Owner*, 7(3), 2566–2576. <https://doi.org/10.33395/owner.v7i3.1607>

Nurdewi, N. (2022). Implementasi Personal Branding Smart Asn Perwujudan Bangga Melayani Di Provinsi Maluku Utara. *SENTRI: Jurnal Riset Ilmiah*, 1(2), 297–303. <https://doi.org/10.55681/sentri.v1i2.235>

Nurrahmah, A., Rismaningsih, F., Si, S. P., Ul'fah Hernaeny, M. P., Pratiwi, L., Wahyudin, M. P., Rukyati, A., Yati, F., RO, A. M., & Lusiani, S. (2021). *Pengantar Statistika I*. Media Sains Indonesia.

Oktaviana, Y., Rumiasih, N. ., & Yudianta, Y. (2023). Pengaruh Debt To Asset Ratio dan Total Asset Turnover Ratio Terhadap Financial Distress (Studi Kasus Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Periode 2017-2021). *ECo-Fin*, 5(3), 204–212. <https://doi.org/10.32877/ef.v5i3.835>

Powell, D., & Goldman, D. (2021). Disentangling moral hazard and adverse selection in private health insurance. *Journal of Econometrics*, 222(1, Part A), 141–160. <https://doi.org/https://doi.org/10.1016/j.jeconom.2020.07.030>

Qathrunnada, N., Ahmad, G. N., Yusuf, H. M., & Desmawan, D. (2024). The Effect of Leverage, Total Assets Turnover, and Profitability on Financial

Distress in Food and Beverage Subsector Companies on the IDX.

International Journal Of Education, Social Studies, And Management (IJESSM), 4(2), 321–333. <https://doi.org/10.52121/ijessm.v4i2.252>

Srikalimah, S., Yani, A., & Sa'adah, F. C. (2023). Pajak Penghasilan Badan Dipengaruhi Oleh Tax Planning Dan Leverage Dengan Manajerial Ownership Sebagai Variabel Moderating. *Owner*, 7(3), 2173–2185. <https://doi.org/10.33395/owner.v7i3.1569>

Sudiyatno, B., Puspitasari, E., Suwarti, T., & Asyif, M. M. (2020). Determinants of Firm Value and Profitability: Evidence from Indonesia. *Journal of Asian Finance, Economics and Business*, 7(11), 769–778. <https://doi.org/10.13106/jafeb.2020.vol7.no11.769>

Sugiyono, P. (2021). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. <https://cvalfabeta.com/product/metode-penelitian-kuantitatif-kualitatif-dan-rd-mpkk/>

Ulfa, R. (2021). Variabel Penelitian Dalam Penelitian Pendidikan. *Al-Fathonah : Jurnal Pendidikan Dan Keislaman*, 6115, 196–215. <https://doi.org/10.32550/teknodik.v0i0.554>

Utami, C. N., & Widati, L. W. (2022). Pengaruh Profitabilitas , Likuiditas dan Kepemilikan. *OWNER: Riset & Jurnal Akuntansi*, 6, 885–893.

Utami, M. A. (2023). Analisis Working Capital Turnover dan Total Asset Turnover Terhadap Financial Distress. *Accounting Global Journal*, 7(1), 1–13. <https://doi.org/10.24176/agj.v7i1.8801>

Vebrizha, N., Nilwan, A., & Riswan. (2024). The impact of financial ratios on financial distress in the transportation sector. *Asian Journal of Economics and Business Management*, 3(1), 421–428.

<https://doi.org/10.53402/ajebm.v3i1.391>

Wahyuningsih, E. D., Arumsari, P. D., Aniqotunnafiah, & Septiana, E. D. (2022).

Analisis Pengaruh ROE, Sales Growth, dan TATO terhadap Financial Distress. *EKONOMIKA45 : Jurnal Ilmiah Manajemen, Ekonomi Bisnis, Kewirausahaan*, 10(1), 237–244.

Yuriani, Y., Merry, M., Jennie, J., Ikhsan, M., & Rahmi, N. U. (2020). Pengaruh Struktur Kepemilikan, Likuiditas, Leverage, dan Aktivitas (TATO) Terhadap Financial Distress Perusahaan Industri Barang Konsumsi yang Terdapat Pada Bursa Efek Indonesia. *Journal of Economic, Bussines and Accounting (COSTING)*, 4(1), 208–218. <https://doi.org/10.31539/costing.v4i1.1325>