

## DAFTAR PUSTAKA

- Al-Hadi, A., Chatterjee, B., & Yaftian, A. (N.D.). *Corporate Social Responsibility Performance , Financial Distress And Firm Life Cycle : Evidence From Australia*. 2012. <https://doi.org/10.1111/Acfi.12277>
- Alafiah, L. R., Fitrioso, R., & Afriana Hanif, R. (2022). Pengaruh Financial Distress, Komite Audit, Dan Profitabilitas Terhadap Agresivitas Pajak Dan Dampaknya Terhadap Nilai Perusahaan. *Substansi: Sumber Artikel Akuntansi Auditing Dan Keuangan Vokasi*, 5(2), 95–120. <https://doi.org/10.35837/Subs.V5i2.1747>
- Alexandra, C., Lionardi, M., William, W., Jennefer, S., & Meiden, C. M. (2022). Studi Literatur: Pengaruh Faktor Good Corporate Governance Terhadap Financial Distress. *Owner*, 6(1), 111–122. <https://doi.org/10.33395/Owner.V6i1.536>
- Altman, E. I. (1995). *Financial Risk And Models Of Its Measurement: Altman's Z-Score Review*. LAP Lambert Academic Publishing, 2012. [https://books.google.co.id/books/about/Financial\\_Risk\\_And\\_Models\\_Of\\_Its\\_Measure.html?id=Vu2mmgeacaaj&redir\\_esc=y](https://books.google.co.id/books/about/Financial_Risk_And_Models_Of_Its_Measure.html?id=Vu2mmgeacaaj&redir_esc=y)
- Andayani, W., Subekti, I., Dara, R. R., & Kasim, E. S. (2021). Corporate Governance And Managerial Expertise Influence On Financial Distress: The Mediating Role Of Financial Performance. *International Journal Of Business And Emerging Markets*, 13(4), 383. <https://doi.org/10.1504/IJBEM.2021.118344>
- Anisa Dwi Amalia, Vita Citra Mulyandini. (2024). 1), 2) 1. 08(01), 1–12.
- Ardiansyah, A., & Wahidahwati. (2020). Analisis Pengaruh Likuiditas , Leverage , Arus Kas Dan Kepemilikan Institusional Terhadap Financial Distress. *Jurnal Ilmu Dan Riset Akuntansi*, 9(8), 1–18.
- Azzahra, M. S. D., & Yuyetta, E. N. A. (2022). Pengaruh Corporate Governance Terhadap Financial Distress (Studi Empiris Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2018). *Diponegoro Journal Of Accounting*, 11(4), 1–12.
- Begum, M. M., Sarker, N., & Nahar, S. (2023). The Impact Of Corporate Governance Attributes On Financial Distress Among The Listed Firms In Pharmaceuticals Industry Of Bangladesh. *International Journal Of Economics And Financial Issues*, 13(6), 155–167. <https://doi.org/10.32479/Ijefi.15096>
- Budiningsih, B. A. S., Kristanto, A. T., & Agustinawansari, G. (2022). Analisis Pengaruh Mekanisme Corporate Governance Terhadap Kemungkinan Terjadinya Financial Distress. *EXERO : Journal Of Research In Business And Economics*, 4(1), 84–126. <https://doi.org/10.24071/Exero.V4i1.5027>
- Chen, C., Chen, C., & Lien, D. (2020). Financial Distress Prediction Model: The Effects Of Corporate Governance Indicators. *Journal Of Forecasting*, 39(8), 1238–1252. <https://doi.org/10.1002/For.2684>
- Cintika Putri Muafiroh, T. H. (2021). *Pengaruh Good Corporate Governance Dan Financial Ratios Terhadap Financial Distress Perusahaan Perbankan*. 136–155.
- Dell'Atti, S., Trotta, A., Iannuzzi, A. P., & Demaria, F. (2017). Corporate Social Responsibility Engagement As A Determinant Of Bank Reputation: An Empirical

- Analysis. *Corporate Social Responsibility And Environmental Management*, 24(6), 589–605. <https://doi.org/10.1002/Csr.1430>
- Ding, S., Cui, T., Bellotti, A. G., Abedin, M. Z., & Lucey, B. (2023). The Role Of Feature Importance In Predicting Corporate Financial Distress In Pre And Post COVID Periods: Evidence From China. *International Review Of Financial Analysis*, 90(July), 102851. <https://doi.org/10.1016/j.irfa.2023.102851>
- Dita Puspitawati, Rinny Meidiyustiani, & Indah Rahayu Lestari. (2023). Pengaruh Profitabilitas, Likuiditas, Ukuran Perusahaan Dan Kepemilikan Institusional Terhadap Financial Distress. *Jurnal Akuntan Publik*, 1(1), 11–22. <https://doi.org/10.59581/Jap-Widyakarya.V1i1.205>
- Eriqat, I. O. A., Tahir, M., & Zulkafli, A. H. (2023). Do Corporate Governance Mechanisms Matter To The Reputation Of Financial Firms? Evidence Of Emerging Markets. *Cogent Business And Management*, 10(1), 1–21. <https://doi.org/10.1080/23311975.2023.2181187>
- Fathya, A., & Kristanti, F. T. (2023). Pengaruh Corporate Governance Terhadap Indikasi Financial Distress Dengan Profitabilitas Sebagai Variabel Moderasi. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 7(1), 489–503. <https://doi.org/10.31955/Mea.V7i1.2881>
- Ghuslan, M. I., Jaffar, R., Saleh, N. M., & Yaacob, M. H. (2021). Corporate Governance And Corporate Reputation: The Role Of Environmental And Social Reporting Quality. *Sustainability (Switzerland)*, 13(18), 1–24. <https://doi.org/10.3390/Su131810452>
- Hariyani, A. A., & Kartika, A. (2021). Pengaruh Corporate Governance Terhadap Financial Disstres. *Owner*, 5(2), 307–318. <https://doi.org/10.33395/Owner.V5i2.413>
- Jiang, C., Ma, L., Wang, Z., & Chen, B. (2023). Electronic Commerce Research And Applications Financial Distress Prediction Using The Q & A Text Of Online Interactive Platforms. *Electronic Commerce Research And Applications*, 61(May), 101292. <https://doi.org/10.1016/j.elerap.2023.101292>
- Kalbuana, N., Taqi, M., Uzliawati, L., & Ramdhani, D. (2023). CEO Narcissism, Corporate Governance, Financial Distress, And Company Size On Corporate Tax Avoidance. *Cogent Business And Management*, 10(1), 1–23. <https://doi.org/10.1080/23311975.2023.2167550>
- Kebede, T. N., Tesfaye, G. D., & Erana, O. T. (2019). Determinants Of Financial Distress In Case Of Insurance Companies In Ethiopia. *Research Journal Of Finance And Accounting*. <https://doi.org/10.7176/Rjfa/10-15-05>
- Kusdimanto, B., & Nurmatias. (2023). Model Prediksi Financial Distress Pada Perusahaan Udara Yang Tercatat Di BEI. *Journal Of Young Entrepreneurs*, 2(3), 16–31. <https://ejournal.upnvj.ac.id/jye/article/view/6336>
- Kuzey, C., Uyar, A., Wasiuzzaman, S., Karaman, A. S., & Inwinkl, P. (2023). Financial Distress And Corporate Transparency/Opacity: The Role Of Firm Visibility. *International Review Of Economics And Finance*, 88(February), 766–798. <https://doi.org/10.1016/j.iref.2023.07.019>
- Lesmana, N., & Damayanti, C. R. (2021). How Corporate Governance Protects Indonesian

- Companies From Financial Distress. *Jurnal Administrasi Bisnis*, 10(1), 13–22. <https://doi.org/10.14710/Jab.V10i1.33523>
- Mahera, A. V., & Hartono, U. (2022). Analisis Pengaruh Ukuran Perusahaan Dan Kepemilikan Institusional Terhadap Financial Distress Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia (BEI). *Edukatif : Jurnal Ilmu Pendidikan*, 4(4), 5461–5471. <https://doi.org/10.31004/Edukatif.V4i4.3153>
- Manzaneque, M., Priego, A. M., & Merino, E. (2016). Corporate Governance Effect On Financial Distress Likelihood: Evidence From Spain. *Revista De Contabilidad-Spanish Accounting Review*, 19(1), 111–121. <https://doi.org/10.1016/J.Rcsar.2015.04.001>
- Mariano, S. S. G., Izadi, J., & Pratt, M. (2021). Can We Predict The Likelihood Of Financial Distress In Companies From Their Corporate Governance And Borrowing? *International Journal Of Accounting & Information Management*, 29(2), 305–323. <https://doi.org/10.1108/IJAIM-08-2020-0130>
- Maryam & Yuyetta, E. N. A. (2019). Analisis Pengaruh Mekanisme Corporate Governance Terhadap Probabilitas Terjadinya Financial Distress. *Diponegoro Journal Of Accounting*, 8(3), 1–11. <http://ejournal-s1.undip.ac.id/index.php/Accounting>
- Meng, Q., Wang, S., & Zheng, X. (2024). Corporate Governance And Financial Distress In China A Multi-Dimensional Nonlinear Study Based On Machine Learning. *Pacific Basin Finance Journal*, 88(July), 102549. <https://doi.org/10.1016/J.Pacfin.2024.102549>
- Mokoginta, R. M. (2024). ANALISIS FINANCIAL DISTRESS PADA PERUSAHAAN PT PEMBANGUNAN MODEL. 2(2), 1–12.
- Mondayri, S. (2022). Analisis Pengaruh Good Corporate Governance, Intellectual Capital, Dan Arus Kas Operasi Terhadap Financial Distress. 2(1), 25–43.
- Pangaribuan, M. A., Siregar, F. A., Muda, I., Marini, N., & Abdullah, H. (2025). *Managerial Ownership ' S Impact On Tech Firms ' Financial Distress Risk*. 02, 163–174. <https://doi.org/10.21070/Jbmp.V11i2.2173>
- Purnamasari, O., & Hamudya, T. P. (2023). Membangun Reputasi Perusahaan Untuk Menjaga Loyalitas Nasabah (Studi Kasus: Panin Dubai Syariah Bank). *Jurnal Interact*, 11(2), 110–120. <https://doi.org/10.25170/Interact.V11i2.3370>
- Puspaningsih, A., Hidayati, A., & Zulfikri, M. (2024). The Effect Of Corporate Governance And Leverage On Financial Distress Measured By Gscore. *Review Of Integrative Business And Economics Research*, 13(3), 291–303.
- Rahmawati, L., Pardanawati, S. L., & Utami, W. B. (2024). Pengaruh Likuiditas , Managerial Ownership , Firm Size Dan Ukuran Dewan Direksi Terhadap Potensi Financial Distress ( Studi Pada Perusahaan Transportasi Yang Terdaftar Di BEI Sitasi Artikel : 3(1), 472–482.
- Ramachandran, J., Alam, N., & Goh, C. E. (2020). A Win-Win Situation For Both Managers And Shareholders: A Study Of ASEAN Corporate Governance. *Managerial Finance*, 46(8), 977–1000. <https://doi.org/10.1108/MF-07-2018-0308>
- Ramadhanti, N. C. (2022). Pengaruh Corporate Governance, Cash Flow, Dan Profit

Terhadap Financial Distress Perusahaan Manufaktur Di Bursa Efek Indonesia. *Trilogi Accounting And Business Research*, 3(1), 13–33. <https://doi.org/10.31326/Tabr.V1i1.1218>

Rinaldo, D. (2012). *Good Corporate Governance*. 142–157.

Sadaa, A. M., Ganesan, Y., Yet, C. E., Alkhazaleh, Q., Alnoor, A., & Aldegis, A. M. (2023). Corporate Governance As Antecedents And Financial Distress As A Consequence Of Credit Risk. Evidence From Iraqi Banks. *Journal Of Open Innovation: Technology, Market, And Complexity*, 9(2), 100051. <https://doi.org/10.1016/j.joitmc.2023.100051>

Santoso, L., & Nugrahanti, Y. W. (2022). The Effect Of Ownership Structure On Financial Distress: Evidence In Indonesian Manufacturing Companies. *Jurnal Riset Akuntansi Kontemporer*, 14(1), 55–64. <https://doi.org/10.23969/jrak.V14i1.5178>

Sarker, N., & Hossain, S. M. K. (2023). *Ownership Structure And Financial Distress : Investigating The Moderating Effect Of Audit Quality*. 13(6), 187–202.

Setiadi, R. A., & Setijaningsih, H. T. (2024). *FACTORS THAT INFLUENCE FINANCIAL DISTRESS IN BANKING COMPANIES*. 2(1), 3216–3229.

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>

Singh, K., & Arora, A. (2026). *ESG Reputation And The Possibility Of Energy Inefficiency : Does Stakeholder Perception Conceal The Adverse Effects Of Compromised Legitimacy ?* 21(10), 2253–2270. <https://doi.org/10.1108/SRJ-09-2024-0631>

Sitorus, A. P., & Siregar, S. (2022). *Pengembangan Penerapan Praktek Dan Teori Akuntansi Syariah Di Indonesia*. 8(01), 806–814.

Sumiyana, S., Na'im, A., Kurniawan, F., & Nugroho, A. H. L. (2023). Earnings Management And Financial Distress Or Soundness Determining Ceos' Future Over-And Under-Investment Decisions. *Humanities And Social Sciences Communications*, 10(1), 164. <https://doi.org/10.1057/S41599-023-01638-6>

Taufik, R. (2022). Financial Structure And Debt Management On Company Profit Performance. *International Journal Of Business, Economics & Management*, 5(1), 23–31. <https://doi.org/10.21744/ijbem.V5n1.1856>

Tron, A., Dallochio, M., Ferri, S., & Colantoni, F. (2023). Corporate Governance And Financial Distress: Lessons Learned From An Unconventional Approach. *Journal Of Management And Governance*, 27(2), 425–456. <https://doi.org/10.1007/S10997-022-09643-8>

Utami, W., Wahyuni, P. D., & Nugroho, L. (2020). Determinants Of Stock Liquidity: Forward-Looking Information, Corporate Governance, And Asymmetric Information. *Journal Of Asian Finance, Economics And Business*, 7(12), 795–807. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO12.795>

Utari, S. A. (2024). *Pengaruh Kepemilikan Institusional, Leverage , Dan Likuiditas*

*Terhadap Financial Distress*. 20, 651–664.

- Uzliawati, L., Kalbuana, N., Budyastuti, T., Budiharjo, R., Kusiyah, & Ahalik. (2023). The Power Of Sustainability, Corporate Governance, And Millennial Leadership: Exploring The Impact On Company Reputation. *Uncertain Supply Chain Management*, 11(3), 1275–1288. <https://doi.org/10.5267/J.Uscm.2023.3.020>
- Widhiastuti, R., Nurkhin, A., & Susilowati, N. (2019). Peran Financial Performance Dalam Memediasi Pengaruh Good Corporate Governance Terhadap Financial Distress The Role Of Financial Performance In Mediating The Effect Of Good Corporate Governance On Financial Distress. *Jurnal Economia*, 15(1), 34–47.
- Wiley Dan Augustina Kurniasih, W. (2021). Financial Distress Of Registered Banking In Indonesia STOCK Exchange: Review Of The Good Corporate Governance Aspect And Banking Performance. *European Journal Of Business And Management Research*, 6(2), 181–186. <https://doi.org/10.24018/Ejbmr.2021.6.2.832>
- Wilujeng, R., & Yulianto, A. (2020). Determinan Financial Distress Dengan Profitabilitas Sebagai Variabel Moderating. *Jurnal Penelitian Ekonomi Dan Bisnis*, 5(1), 90–102. <https://doi.org/10.33633/Jpeb.V5i1.2746>
- Younas, N., Uddin, S., Awan, T., & Khan, M. Y. (2021). Corporate Governance And Financial Distress: Asian Emerging Market Perspective. *Corporate Governance: The International Journal Of Business In Society*, 21(4), 702–715. <https://doi.org/10.1108/CG-04-2020-0119>
- Yuliani, R., & Rahmatiasari, A. (2021). Pengaruh Corporate Governance Terhadap Financial Distress Dengan Kinerja Keuangan Sebagai Variabel Moderating (Perusahaan Manufaktur Di BEI). *Reviu Akuntansi Dan Bisnis Indonesia*, 5(1), 38–54. <https://doi.org/10.18196/Rabin.V5i1.11333>



SEMARANG  
FEB UNDIP