

## DAFTAR PUSTAKA

- Abidin, Z. (2022). *Buku Ajar Manajemen Keuangan Lanjutan*. Bojong: Pt. Nasya Espanding Management.
- Agyei, J., Sun, S., & Abrokwah, E. (2020). Trade-Off Theory Versus Pecking Order Theory: Ghanaian Evidence. *Sage Open*, 10(3). <https://doi.org/10.1177/2158244020940987>
- Amaya, N., López-Santamaría, M., Acosta, Y. A. C., & Hinestroza, M. P. G. (2021). A Step-By-Step Method To Classify Corporate Sustainability Practices Based On The Signaling Theory. *Methodsx*, 8. <https://doi.org/10.1016/J.Mex.2021.101538>
- Bae, S. M., Masud, M. A. K., & Kim, J. D. (2018). A Cross-Country Investigation Of Corporate Governance And Corporate Sustainability Disclosure: A Signaling Theory Perspective. *Sustainability (Switzerland)*, 10(8). <https://doi.org/10.3390/Su10082611>
- Darmawan. (2022). *Manajemen Keuangan Syariah*. Yogyakarta: Uny Press.
- Davis, P. E., Bendickson, J. S., Muldoon, J., & McDowell, W. C. (2021). Agency Theory Utility And Social Entrepreneurship: Issues Of Identity And Role Conflict. *Review Of Managerial Science*, 15(8). <https://doi.org/10.1007/S11846-020-00423-Y>
- Fadrul, F., & Ridawati, R. (2020). Analysis Of Method Used To Predict Financial Distress Potential In Pulp And Paper Companies Of Indonesia. *International Journal Of Economics Development Research (Ijedr)*, 1(1). <https://doi.org/10.37385/Ijedr.V1i1.29>
- Fathurrahman, A., & Widiastuti, R. A. (2021). Determinan Indeks Saham Syariah Indonesia (Pendekatan Error Correction Model). *Jurnal Pemikiran Dan Pengembangan Perbankan Syariah*, 7(1).
- Fitri, N., & Zannati, R. (2019). Model Altman Z-Score Terhadap Kinerja Keuangan Di Bursa Efek Indonesia Melalui Pendekatan Regresi Logistik. *Akurasi: Jurnal Riset Akuntansi Dan Keuangan*, 1(1). <https://doi.org/10.36407/Akurasi.V1i1.75>
- 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). <https://doi.org/10.21831/Nominal.V9i1.30352>

- Gumelar, T. M., Resfitasari, E., Ulhaq, A., & Rusmayanti, N. (2021). Analisis Prediksi Financial Distress Dengan Metode Altman Z-Score Pada Pt Waskita Karya Tbk. *Jurnal Aktiva: Riset Akuntansi Dan Keuangan*, 3(2). <https://doi.org/10.52005/aktiva.v3i2.91>
- Hantono, H. (2019). Predicting Financial Distress Using Altman Score, Grover Score, Springate Score, Zmijewski Score (Case Study On Consumer Goods Company). *Accountability*, 8(1). <https://doi.org/10.32400/Ja.23354.8.1.2019.1-16>
- Hertina, D., & Kusmayadi, D. (2020). Comparative Analysis Of The Altman, Springate, Grover, And Zmijewski Models As Predicting Financial Distress. *Journal Of Archaeology Of Egypt*, 17(5).
- Hikmah, H., & Afridola, S. (2018). Analisis Penilaian Financial Distress Menggunakan Model Altman (Z-Score) Perusahaan Manufaktur. *Jurnal Niara*, 11(2). <https://doi.org/10.31849/Nia.V11i2.2142>
- Hoe, L. W., Beng, Y. H., Siew, L. W., & Wai, C. J. (2018). Analysis On The Performance Of Technology Companies With Z-Score Model. *Bulletin Of Electrical Engineering And Informatics*, 7(4). <https://doi.org/10.11591/Eei.V7i4.1353>
- Irfani, A. S. (2020). *Manajemen Keuangan Dan Bisnis: Teori Dan Aplikasi*. Jakarta: Pt Gramedia Pustaka Utama.
- Isayas, Y. N. (2021). Financial Distress And Its Determinants: Evidence From Insurance Companies In Ethiopia. *Cogent Business And Management*, 8(1). <https://doi.org/10.1080/23311975.2021.1951110>
- Isdina, S. H., & Putri, W. W. R. (2021). Pengaruh Laba Dan Arus Kas Terhadap Kondisi Financial Distress. *Jurnal Ilmiah Akuntansi Kesatuan*, 9(1). <https://doi.org/10.37641/Jiakes.V9i1.490>
- Kamaluddin, A., Ishak, N., & Mohammed, N. F. (2019). Financial Distress Prediction Through Cash Flow Ratios Analysis. *International Journal Of Financial Research*, 10(3). <https://doi.org/10.5430/Ijfr.V10n3p63>
- López-Santamaría, M., Amaya, N., Grueso Hinestroza, M. P., & Cuero, Y. A. (2021). Sustainability Disclosure Practices As Seen Through The Lens Of The Signaling Theory: A Study Of Companies Listed On The Colombian Stock Exchange. *Journal Of Cleaner Production*, 317. <https://doi.org/10.1016/J.Jclepro.2021.128416>
- Muhlis, M. (2018). Penerapan Model Z-Score Untuk Prediksi Kebangkrutan Bank Bri Syariah Tahun 2014-2016. *Diktum: Jurnal Syariah Dan Hukum*, 16(1). <https://doi.org/10.35905/Diktum.V16i1.523>

- Muzanni, M., & Yuliana, I. (2021). Comparative Analysis Of Altman, Springate, And Zmijewski Models In Predicting The Bankruptcy Of Retail Companies In Indonesia And Singapore. *Tijab (The International Journal Of Applied Business)*, 5(1). <https://doi.org/10.20473/Tijab.V5.I1.2021.81-93>
- Ningsih, S., & Permatasari, F. F. (2019). Model Zmijewski X-Score Untuk Memprediksi Financial Distress Pada Perusahaan Go Publik Sub Sektor Otomotif Dan Komponen. *Jurnal Akuntansi Dan Pajak*, 19(2). <https://doi.org/10.29040/Jap.V19i2.356>
- Nurlaila, R., Marsiwi, D., & Ulfah, I. F. (2021). Analisis Kebangkrutan Dengan Menggunakan Metode Springate Pada Perusahaan Asuransi Jiwa Di Indonesia Tahun 2016-2018. *Asset: Jurnal Manajemen Dan Bisnis*, 4(1). <https://doi.org/10.24269/Asset.V4i1.3835>
- Permatasari, D., Samsudin, A., & Komariah, K. (2019). Analisis Financial Distress Dengan Metode Zmijewski. *Journal Of Management And Bussines (Jomb)*, 1(1). <https://doi.org/10.31539/Jomb.V1i1.658>
- Permatasari, I., Aziz, A., & Siswantini, T. (2021). Analisis Financial Distress Pada Perusahaan Ritel Yang Terdaftar Di Bursa Efek Indonesia. *Korelasi Konferensi Riset Nasional Ekonomi, Manajemen, Dan Akuntansi*, 2.
- Sanfelix, G. N., & Puig, F. (2018). New Challenges In Franchisor-Franchisee Relationship. An Analysis From Agency Theory Perspective. *Cuadernos De Gestion*, 18(1). <https://doi.org/10.5295/Cdg.150610gn>
- Sayari, N., & Mugan, C. S. (2017). Industry Specific Financial Distress Modeling. *Brq Business Research Quarterly*, 20(1). <https://doi.org/10.1016/J.Brq.2016.03.003>
- Sayidah, N., Assagaf, A., & Faiz, Z. (2020). Does Earning Management Affect Financial Distress? Evidence From State-Owned Enterprises In Indonesia. *Cogent Business And Management*, 7(1). <https://doi.org/10.1080/23311975.2020.1832826>
- Sudrajat, M. A., & Wijayanti, E. (2019). Analisis Prediksi Kebangkrutan (Financial Distress) Dengan Perbandingan Model Altman, Zmijewski Dan Grover. *Inventory: Jurnal Akuntansi*, 3(2). <https://doi.org/10.25273/Inventory.V3i2.5240>
- Sugeng, B. (2017). *Manajemen Keuangan Fundamental*. Yogyakarta: Deepublish.
- Swalih, M. M., Adarsh, K. B., & Sulphrey, M. M. (2021). A Study On The Financial Soundness Of Indian Automobile Industries Using Altman Z-Score. *Accounting*, 7(2). <https://doi.org/10.5267/J.Ac.2020.12.001>

- Syafnur, N. W., & Haryono, S. (2021). Analisis Ancaman Kebangkrutan Pada Perusahaan Yang Terdaftar Pada Jakarta Islamic Index (Jii) Dengan Model Springate Dan Zmijewski. *Akses: Jurnal Ekonomi Dan Bisnis*, 16(1). <https://doi.org/10.31942/akses.v16i1.4467>
- Tanjung, P. R. S. (2020). Comparative Analysis Of Altman Z-Score, Springate, Zmijewski And Ohlson Models In Predicting Financial Distress. *Epra International Journal Of Multidisciplinary Research (Ijmr)*, 6(3). <https://doi.org/10.36713/Epra4162>
- Utomo, L. P. (2020). Membandingkan Akurasi Financial Distress Berbasis Model Peramalan Kebangkrutan. *Jad: Jurnal Riset Akuntansi & Keuangan Dewantara*, 3(1). <https://doi.org/10.26533/Jad.V3i1.548>
- Viciwati, V. (2020). Bankruptcy Prediction Analysis Using The Zmijewski Model (X-Score) And The Altman Model (Z-Score). *Dinasti International Journal Of Economics, Finance & Accounting*, 1(5). <https://doi.org/10.38035/Dijefa.V1i5.608>
- Virag, P. (2021). Control In Agile Is Development Projects: Looking Beyond Agency Theory. *Procedia Computer Science*, 181. <https://doi.org/10.1016/J.Procs.2021.01.093>
- Wahyuni, S. F., & Rubiyah. (2021). Analisis Financial Distress Menggunakan Metode Altman Z-Score , Springate , Zmijewski Dan Grover Pada Perusahaan Sektor Perkebunan Yang Terdaftar Di Bursa Efek Indonesia. *Maniaggio: Jurnal Ilmiah Magister Manajemen*, 4(1).
- Widiasmara, A., & Rahayu, H. C. (2019). Perbedaan Model Ohlson, Model Taffler Dan Model Springate Dalam Memprediksi Financial Distress. *Inventory: Jurnal Akuntansi*, 3(2). <https://doi.org/10.25273/Inventory.V3i2.5242>
- Winarso, E., & Edison, T. C. J. A. (2020). Perbandingan Analisis Model Z"-Score Altman Modifikasi, Model X-Score Zmijewski, Model G-Score Grover, Dan Model S-Score Springate Untuk Menganalisis Ketepatan Prediksi Kebangkrutan. *Journal Of Accounting, Finance, Taxation, And Auditing (Jafta)*, 1(2). <https://doi.org/10.28932/Jafta.V1i2.2451>
- Yıldırım, D., & Çelik, A. K. (2021). Testing The Pecking Order Theory Of Capital Structure: Evidence From Turkey Using Panel Quantile Regression Approach. *Borsa Istanbul Review*, 21(4). <https://doi.org/10.1016/J.Bir.2020.11.002>
- Yulianto, N. A. B., Maskan, N. M., & Utaminingsih, A. (2018). *Metode Penelitian Bisnis*. Malang: Polinema Press.
- Yusuf, M. (2017). *Metode Penelitian : Kuantitatif, Kualitatif Dan Penelitian Gabungan*. Jakarta: Kencana.

Zakiah, T., & Windasari, W. (2020). Implementasi Model Finansial Distres Pada Perusahaan Manufaktur Yang Terdaftar Di Idx Tahun 2015-2017. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 9(1).  
<https://doi.org/10.32639/jiak.v9i1.330>