

DAFTAR PUSTAKA

- Agustina, C., & Nariman, A. (2022). Analisis Rasio Keuangan Dan Corporate Governance Dalam Memprediksi Financial Distress. *Jurnal Multiparadigma Akuntansi*.
- Alexandra, C., Margaretha, Jennefer, S., William, & Meiden, C. (2022). Studi Literatur: Pengaruh Faktor Corpotare Governnace Terhadap Financial Distress. *Owner: Riset & Jurnal Akuntansi*.
- Annisa, R. F., & Iswajuni. (2020). The Effect Of Audit Committee Size, Audit Committee Meeting Frequency, Audit Committee Financial Expertise, And Disclosure Of Internal Control Of Earnings Management. *International Journal Of Innovation, Creativity And Change*.
- Ariesta, A. (2022, Februari 22). *Terancam Delisting, Bukit Uluwatu Villa (Buva) Jual Aset Guna Lunasi Pinjaman*. Retrieved From Idxchannel.Com: <https://www.idxchannel.com/market-news/terancam-delisting-bukit-uluwatu-villa-buva-jual-aset-guna-lunasi-pinjaman>
- Bazhair, A. H. (2022). Audit Committee Attributes And Financial Performance Of Saudi Non-Financial Listed Firms. *Cogent Economics & Finance*.
- Bertoni, F., Meoli, M., & Vismara, S. (2022). Too Much Of A Good Thing? Board Independence And The Value Of Initial Public Offerings. *British Journal Of Management*.
- Brigham, E. F., & Houston, J. F. (2014). *Dasar-Dasar Manajemen Keuangan Essentials Of Financial Management Edisi 11 Buku 2*. Salemba Empat.
- Chairunesia, W., Sutra, P. R., & Wahyudi, S. M. (2018). Pengaruh Good Corporate Governance Dan Financial Distress Terhadap Manajemen Laba Pada Perusahaan Indonesia Yang Masuk Dalam Asean Corporate Governance Scorecard . *Profita: Komunikasi Ilmiah Akuntansi Dan Perpajakan* .
- Dewi, H. K. (2020, Oktober 7). *Tahun 2020, Hotel Sahid Jaya (Shid) Prediksikan Pendapatan Bakal Menyusut 20%-50%*. Retrieved From Kontan.Co.Id: <https://investasi.kontan.co.id/news/tahun-2020-hotel-sahid-jaya-shid-prediksikan-pendapatan-bakal-menyusut-20-50>

- Dhf, A. F. (2022, February 21). *Terancam Hengkang Dari Bei, Emiten Hotel Ini Angkat Suara*. Retrieved From Cnbc: <https://www.cnbcindonesia.com/market/20220221150102-17-317029/terancam-hengkang-dari-bei-emiten-hotel-ini-angkat-suara>
- Djumena, E. (2021, Agustus 19). *Bei Suspensi Saham Hotel Sahid, Ini Sebabnya*. Retrieved From Kompas.Com: <https://money.kompas.com/read/2021/08/19/130300226/Bei-Suspensi-Saham-Hotel-Sahid-Ini-Sebabnya>
- Fathya, A., & Kristanti, F. T. (2023). Pengaruh Corporate Governance Terhadap Indikasi Financial Distress Dengan Profitabilitas Sebagai Variabel Moderasi. *Jimea | Jurnal Ilmiah Mea (Manajemen, Ekonomi, Dan Akuntansi)*.
- Feanie, A. W., & Dillak, V. J. (2021). Pengaruh Likuiditas, Arus Kas Operasi, Kepemilikan Institusional, Dan Kepemilikan Manajerial Terhadap Financial Distress. *Jurnal Ilmiah Akuntansi Dan Keuangan*.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program Ibm Spss 25 Edisi 9*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gitiyarko, V. (2021, Agustus Minggu). *Psbb Hingga Ppkm, Kebijakan Pemerintah Menekan Laju Penularan Covid*. Retrieved From Kompasiana: <https://kompaspedia.kompas.id/baca/paparan-topik/psbb-hingga-ppkm-kebijakan-pemerintah-menekan-laju-penularan-covid-19>
- Gujarati, D. N. (2003). *Basic Econometric (4 Ed.)*. New York: Mcgraw-Hill.
- Gusnardi. (2011). Peran Komite Audit, Pengendalian Internal, Audit Internal Dan Pelaksanaan Tata Kelola Perusahaan Terhadap Pencegahan Kecurangan. *Ekuitas: Jurnal Ekonomi Dan Keuangan Stie Surabaya*.
- Handriani, E., Ghozali, I., & Hersugodo. (2021). Corporate Governance On Financial Distress: Evidence From Indonesia. *Management Science Letters*.
- Humairoh, F., & Nurulita, S. (2022). The Effect Of Corporate Governance On Financial Distress. *Jrak: Jurnal Riset Akuntansi Kontemporer*.
- Indrarini, S. (2019). *Nilai Perusahaan Melalui Kualitas Laba (Good Governance Dan Kebijakan Perusahaan)*. Penerbit Scopindo Media Pustaka.

- Iqbal, A., Xianzhi, Z., & Jebran, K. (2015). Corporate Governance And Earnings Management: A Case Of Karachi Stock Exchange Listed Companies. *Indian Journal Of Corporate Governance*.
- Islam, M. Z., Islam, M. N., Bhattacharjee, S., & Islam, A. K. (2010). Agency Problem And The Role Of Audit Committee: Implication For Corporate Sector In Bangladesh. *International Journal Of Economics And Finance*.
- Jodjana, J. J., Nathaniel, S., Rinaningsih, & Pranoto, T. (2021). The Effect Of Board And Ownership Structure On The Possibility Of Financial Distress. *Journal Of Accounting And Investment*.
- Kazemian, S., Shauri, N. A., Sanusi, Z. M., Kamaluddin, A., & Shuhidan, S. M. (2017). Monitoring Mechanisms And Financial Distress Of Public Listed Companies In Malaysia. *Journal Of International Studies*.
- Kusumaningtias, N. D. (2020). Pengaruh Corporate Governance Terhadap Financial Distress Pada Sektor Perusahaan Jasa Infrastruktur Utilitas Dan Transportasi Di Bursa Efek Indonesia Periode. *Akunesa: Jurnal Kutansi Unesa*.
- Maghiszha, D. F. (2022, April 17). *Grahamas Citrawisata (Gmcw) Di Bukittinggi Cetak Rugi Bersih Rp1,94 Miliar*. Retrieved From Idxchannel.Com: <https://www.idxchannel.com/Market-News/Grahamas-Citrawisata-Gmcw-Di-Bukittinggi-Cetak-Rugi-Bersih-Rp194-Miliar/All>
- Mahadi, T. (2021, Mei 17). *Pendapatan Citra Putra Realty (Clay) Turun 81,89% Sepanjang Tahun 2020*. Retrieved From Kontan.Co.Id: <https://investasi.kontan.co.id/news/pendapatan-citra-putra-realty-clay-turun-8189-sepanjang-tahun-2020>
- Mahtani, U. S., & Garg, C. P. (2018). An Analysis Of Key Factors Of Financial Distress In Airline Companies In India Using Fuzzy Ahp Framework. *Elsevier*.
- Momongan, S. (2019, September 6). *Respons Menpar Terkait Travel & Tourism Competitiveness Index 2019*. Retrieved From Kumparan Travel: <https://kumparan.com/kumparantravel/respons-menpar-terkait-travel-and-tourism-competitiveness-index-2019-1rooso82ulr/full>

- Nugroho, L., & Utami, W. (2022). Internal Control And Risk Management Issues On The Sustainability Micro And Small Enterprises In Indonesia. *Journal Of Economics And Related Studies*.
- Nugroho, L., Utami, W., Harnovinsah, & Doktoraline, C. M. (2020). Covid-19 And The Potency Of Disruption On The Islamic Banking Performance (Indonesia Cases). *International Journal Of Economic And Business Applied*.
- Nurhaliza, S. (2020, 11 17). *Sembilan Sektor Paling Parah Kena Dampak, No.2 Rugi Hingga Usd812 Juta*. Retrieved From Idx Channel: <https://www.idxchannel.com/infografis/sembilan-sektor-paling-parah-kena-dampak-no2-rugi-hingga-usd812-juta>
- Nuryanto, & Prambuko, Z. B. (2018). *Eviews Untuk Analisis Ekonometrika Dasar: Aplikasi Dan Interpretasi*. Magelang: Unimma Press
- Platt, H. D., & Platt, M. B. (2006). Comparing Financial Distress And Bankruptcy. *International Review Of Applied Economics*.
- Putra, D. A. (2021, Desember 14). *Survei Kemnaker: 72.983 Pekerja Terkena Phk Di 4.156 Perusahaan Imbas Pandemi*. Retrieved From Merdeka.Com: <https://www.merdeka.com/uang/survei-kemnaker-72983-pekerja-terkena-phk-di-4156-perusahaan-imbaspandemi.html>
- Putri, M., & Kautsar, A. (2023). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Ceo Duality, Profitabilitas, Likuiditas, Leverage, Sales Growth, Dan Ukuran Perusahaan Terhadap Financial Distress Pada Perusahaan Sektor Agrikultur Yang Terdapat Di Bei Periode 2017-2021. *Jim: Jurnal Ilmu Manajemen*.
- Rahmawati, E., & Herlambang, P. (2018). Pengaruh Efektivitas Komite Audit Terhadap Financial Distress (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia, Malaysia, Dan Singapura Periode 2014-2015). *Jrak: Jurnal Reviu Akuntansi Dan Keuangan*.
- Rashid, A. (2014). Revisiting Agency Theory: Evidence Of Board Independence And Agency Cost From Bangladesh. *Journal Of Business Ethics*.
- Rashid, A. (2018). Board Independence And Firm Performance: Evidence From Bangladesh. *Future Business Journal*.

- Sandria, F. (2021, July 27). *Deretan Skandal Lapkeu Di Pasar Saham Ri, Indofarma-Hanson!* Retrieved From Cnbc Indonesia: <https://www.cnbcindonesia.com/market/20210726191301-17-263827/deretan-skandal-lapkeu-di-pasar-saham-ri-indofarma-hanson>
- Sandria, F. (2021, Juni 30). *'Berdarah-Darah', Rugi Ancol Q1 Bengkak Jadi Rp 57 M.* Retrieved From Cnbc Indonesia: <https://www.cnbcindonesia.com/market/20210630115659-17-257025/berdarah-darah-rugi-ancol-q1-bengkak-jadi-rp-57-m>
- Scott, W. R. (2015). *Financial Accounting Theory. Seventh Edition.* United States Or Canada.
- Sewpersadh, N. S. (2022). An Econometric Analysis Of Financial Distress Determinants From An Emerging Economy Governance Perspective. *Cogent Economics & Finance.*
- Shahwan, T. M. (2015). The Effects Of Corporate Governance On Financial Performance And Financial Distress: Evidence From Egypt . *Emerald Insight.*
- Sidik, S. (2020, Mei 12). *Emiten Dari Sektor Ini Paling Sengsara Hadapi Efek Covid-19.* Retrieved From Cnbc Indonesia: <https://www.cnbcindonesia.com/market/20200512130429-17-157880/emiten-dari-sektor-ini-paling-sengsara-hadapi-efek-covid-19>
- Suadnyana, M., & L. S. (2022). Analisis Financial Distress Dengan Model Springate Pada Perusahaan Subsektor Pariwisata, Restoran Dan Hotel Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Akuntansi Profesi.*
- Sugiyono, P. (2019). *Metode Penelitian Kuantitatif Kualitatif Dan R&D.* Bandung: Alfabeta.
- Supitriyani, Astuti, & Azwar, K. (2022). Implementation Of Springate, Altman, Grover And Zmijewski Models In Measuring Financial Distress. *International Journal Of Trends In Accounting Research*
- Tambunan, L., & Tambunan, B. H. (2021). Peran Komite Audit Dalam Good Corporate Governance. *Jurnal Riset Akuntansi Dan Bisnis.*
- Unwto.Org. (2021, Mar 31). *Tourist Arrivals Down 87% In January 2021 As Unwton Calls For Stronger Coordination To Restart Tourism.* Retrieved

From [Unwto.Org/News/Tourist-Arrivals-Down-87-In-January-2021-As-Unwto-Calls-For-Stronger-Coordination-To-Restart-Tourism#:~:Text=Article%20on%20facebook-,Tourist%20arrivals%20down%2087%25%20in%20january%202021%20as%20unwto%20calls,Stronger%20coordination%20to%](https://www.unwto.org/news/tourist-arrivals-down-87-in-january-2021-as-unwto-calls-for-stronger-coordination-to-restart-tourism#:~:Text=Article%20on%20facebook-,Tourist%20arrivals%20down%2087%25%20in%20january%202021%20as%20unwto%20calls,Stronger%20coordination%20to%20)

Watch, C. (2020). Future Promise Aligning Governance And Esg In Asia.

Zuriah, R. (2021). Pengaruh Free Cash Flow Terhadap Nilai Perusahaan. *Jurnal Riset Akuntansi Dan Bisnis*.

