

DAFTAR PUSTAKA

- Aghaei, M., Kazemi, A., et al (2013). *Financial Distress and Bankruptcy Prediction in Subsidiaries of the Largest Business Holding in Iran Using the Model of Altman*. Research Journal of Recent Sciences, Vol 2, No 8, Hal 40-46.
- Bab 2 - Perkembangan Ekonomi Beberapa Negara dan Kawasan. Bank Indonesia. (2020). Diambil 06 Juni 2022, dari https://www.bi.go.id/id/publikasi/laporan/Documents/Bab_2_Perkembangan_Ekonomi_Beberapa_Negara_dan_Kawasan_1_2020.pdf
- Baimwera, Bernard & Antony Murimi Muriuki. (2014). "Analysis Of Corporate Financial Distress Determinants: A Survey of Non-Financial Firms Listed In the NSE". International Journal of Current Business and Social Sciences, Vol 1.Issue 2.
- Balgobin, R. & Pandit, N. (2001). *Stages in the turnaround process: The Case of IBM UK*. European Management Journal, 19(3), 301-316.
- BPS: Untuk Pertama Kali RI Mengalami Kontraksi Pertumbuhan Ekonomi Sejak 1998. tempo.co. (2021). Diambil 06 Juni 2022, dari <https://bisnis,tempo,co/read/1429935/bps-untuk-pertama-kali-ri-mengalami-kontraksi-pertumbuhan-ekonomi-sejak-1998>
- Burchell, S., Clubb, C., et al. (1980). *The roles of accounting in organizations and society*. Accounting, Organizations and Society, 5(1), 5-27.
- Collard, J. M. (2010). *Managing Turnarounds: Phases and Actions in The Turnaround Process*. White Paper of Interest.
- Damodaran, A. (1997). *Corporate Finance, Theory and Practice*. USA: John Wiley & Sons.
- Dong Y, Mo X, Hu Y, et al. (2020). *Epidemiology of Covid-19 Among Children in China*. American Academy of Pediatrics, DOI: 10.1542/peds.2020-0702
- Drury, C. (2008), *Management and cost accounting*. CENGAGE Learning: Bath, UK.
- Erol, M., Apak, S., et al. (2011). *Management measures to be taken for the enterprises in difficulty during times of global crisis: An empirical study*. Procedia-Social and Behavioral Sciences, 24, 16-32.
- Fachrudin, K. A. (2008). *Kesulitan Keuangan Perusahaan dan Personal*. Medan: USU Press.
- Francis, J. D., & Desai, A. B. (2005). *Situational and Organizational Determinants of Turnaround*. Management Decision, 43(9), 1203–1224. <https://doi.org/10.1108/00251740510626272>
- Gamayuni, Rindu Rika. (2011). "Analisis Ketepatan Model Altman Sebagai Alat Untuk Memprediksi Kebangkrutan (Studi Empiris pada Perusahaan Manufaktur di BEI)". Jurnal Akuntansi dan Keuangan, 16 (2).

Hanafi. (2004). *Manajemen Keuangan*. Edisi 2004/2005. Yogyakarta: BPFE-Yogyakarta.

Haron, N. H., Kamal Abdul Rahman, I. & Smith, M. (2013). *Management accounting practices and the turnaround process*. Asian Review of Accounting, 21(2), 100-112.

Hofer, C. W. (1980). *Turnaround strategies*. Journal of Business Strategy, 1(1), 19-31.

IMF: Covid-19 Sebabkan Perekonomian Global Rugi Rp168.000 Triliun. kompas.com. (2020). Diambil 06 Juni 2022, dari <https://money.kompas.com/read/2020/06/25/125033526/imf-covid-19-sebabkan-perekonomian-global-rugi-rp-168000-triliun?page=all#page2>

Jamaluddin, A., Husin, N.I., & Omar, N.H. (2018). *The Role of Management Accounting in a Turnaround Strategy*. Asia-Pacific Management Accounting Journal, Volume 13 Issue 3.

Komalasari, Sanda, Rahmat Febrianto, Yurniwati Yurniwati, and Nilam Odang. 2019. *"The Influence of Personal Value, Moral Philosophy, and Organizational Ethical Culture on Auditor Action and Acceptance for Dysfunctional Behavior."* In Proceedings of the Proceedings of the 1st International Conference on Finance Economics and Business, ICOFEB 2018, 12-13 November 2018, Lhokseumawe, Aceh, Indonesia. EAI. <https://doi.org/10.4108/eai.12-11-2018.2288771>.

Marbun, H. H., & Situmeang, C. (2014). *Financial Distress dan Corporate Turnaround*. Simposium Nasional Akuntansi 17.

Platt,H. dan M.Platt. (2002). *"Predicting Corporate Financial Distress: Reflections on Choice Based Sampel Bias"*.Journal of Economics and Finance, Vol.26, No.2,h.184-197.

Rangkuti, Maryam Monika. 2020. *"The Effect of Intellectual Capital and Financial Performance on Firm Value with Return on Investment as a Modeling Variable in the Mining Industry."* International Journal of Public Budgeting, Accounting and Finance.

Rangkuti, Maryam Monika. 2021. "Struktur Modal Sebagai Intervening Faktor Pada Determinan Harga Saham Perusahaan Sektor Otomotif Di Bursa Efek Indonesia." Jurnal Akuntansi Dan Keuangan Kontemporer (JAKK) 4 (2). <https://doi.org/10.30596/jakk.v4i2.8167>.

Rustyaningrum, N., & Rohman, A. (2021). *Analisis Pengaruh Mekanisme Corporate Governance Terhadap Terjadinya Financial Distress Perusahaan Manufaktur di Indonesia*. Diponegoro Journal of Accounting. Diambil 06 Juni 2022, dari <https://ejournal3.undip.ac.id/index.php/accounting/article/view/31033/0>

Update 24 Oktober: Kasus Baru Covid-19 Tersebar di 34 Provinsi, Paling Tinggi Jakarta dengan 1.062. kompas.com. (2020). Diambil 06 Juni 2022, dari <https://nasional.kompas.com/read/2020/10/24/16331931/update-24-oktober-kasus-baru-covid-19-tersebar-di-34-provinsi-paling-tinggi?page=all>

Wongsosudono, Corina dan Chrissa. (2013). *Analisis Rasio Keuangan Untuk Memprediksi Financial Distress pada Perusahaan Sektor Keuangan Yang Terdaftar di Bursa Efek Indonesia*. Jurnal Akuntansi IBBI.