

## DAFTAR PUSTAKA

- \_\_\_\_\_. *Peraturan Otoritas Jasa Keuangan No 33 Tahun 2014 Tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik*. (2014).
- \_\_\_\_\_. *Undang-undang No 40 Tahun 2007 Tentang Perseroan Terbatas*. (2007).
- A.T. Kearney. (2019). *The Kearney 2019 Global Retail Development Index*.
- Ananto, R. P., Mustika, R., & Handayani, D. (2017). Pengaruh Good Corporate Governance (GCG), Leverage, Profitabilitas dan Ukuran Perusahaan Terhadap Financial Distress Pada Perusahaan Barang Konsumsi Yang Terdaftar di Bursa Efek Indonesia. *Jurnal Ekonomi Dan Bisnis Dharma Andalas*, 19.
- Azanella, L. A. (2021). Perusahaan Ritel Besar yang Tutup Gerai di Tengah Pandemi Covid-19, Mana Saja?. diakses 19 Oktober 2021 dari <https://www.kompas.com/tren/read/2021/05/26/150500265/3-perusahaan-ritel-besar-yang-tutup-gerai-di-tengah-pandemi-covid-19-mana?page=all>
- Badan Pusat Statistik. (2020). Laporan Perekonomian Indonesia 2020.
- Bank Indonesia. (2020). *Survei Penjualan Eceran (SPE)*.
- Baskoro, S. (2020). Kasus Deposito Rp 282 Miliar dan Penyalahgunaan Dana Rp 55 Miliar Sudah Selesai. diakses 19 Oktober 2021 dari <https://industri.kontan.co.id/news/ecii-kasus-deposito-rp-282-miliar-dan-penyalahgunaan-dana-rp-55-miliar-sudah-selesai>
- Bhat, K. U., Chen, Y., Jebran, K., & Bhutto, N. A. (2018). Corporate Governance and Firm Value: A Comparative Analysis of State and Non-State Owned Companies in The Context of Pakistan. *Corporate Governance (Bingley)*, 11(6), 1196–1206. Retrieved from <https://doi.org/10.1108/CG-09-2017-0208>
- Bontis, N., William, C. C., & Richardson, S. (2000). Intellectual Capital and Business Performance in Malaysian Industries. *Journal of Intellectual Capital*, 1, 85–100. <https://doi.org/10.1108/14691930010324188>
- Cadbury Committee of United Kingdom. (1992). *Corporate Governance*. Inggris.
- Cenciarelli, V. G., Greco, G., & Allegrini, M. (2018). Does Intellectual Capital Help Predict Bankruptcy? *Journal of Intellectual Capital*, 19(2), 321-327.
- Dewi, N. N. K., & Jati, I. K. (2014). Pengaruh Karakteristik Eksekutif, Karakteristik Perusahaan dan Dimensi Tata Kelola Perusahaan yang Baik Pada Tax Avoidance di Bursa Efek Indonesia. *E-Jurnal Akuntansi*, 6(2), 249–260.

- Dhamasanti, J. F., & Sudaryati, E. (2020). The Effect of Good Corporate Governance and Financial Performance on Corporate Value. *International Journal of Research in Commerce and Management Studies*, 2(5), 9–24.
- Dewan Standar Akuntansi Keuangan. (2009). *PSAK No. 19 (revisi 2009): Aset Tidak Berwujud*. Jakarta: IAI
- Deviacita, A. W., & Achmad, T. (2013). Analisis Pengaruh Mekanisme Corporate Governance Terhadap Financial Distress. *Diponegoro Journal of Accounting*.
- Emrinaldi, N. D. (2007). Analisis Pengaruh Praktek Tata Kelola Perusahaan (Corporate Governance) Terhadap Kesulitan Keuangan Perusahaan (Financial Distress): Suatu Kajian Empiris. *Jurnal Bisnis dan Akuntansi*, 9(1), 88-108.
- Ermaya, H. N., & Astuti, M. (2018). Asimetri Informasi dan Manajemen Laba Dengan Mekanisme Corporate Governance Sebagai Pemoderasi (Studi Pada Bank Go Publik Yang Terdaftar Di Bursa Efek Indonesia). *Jurnal Mebis (Manajemen Bisnis)*, 2(2), 12-23.
- Ermaya, H. N. L., & Mashuri, A. A. S. M. (2021). Corporate Governance and Intellectual Capital: Impact on the Financial Performance of State-Owned Enterprises in Indonesia. *Journal of Social Science*.
- Eugene F. Brigham, & Gapenski. (1993). *Intermediate Financial Management* (4th ed.). New York: The Dryden Press Corporate Governance and Intellectual Capital towards Financial Distress. *Journal of Applied Accounting and Finance*, 2(2), 163–179.
- Fathonah, A. N. (2016). Pengaruh Penerapan Good Corporate Governance Terhadap Financial Distress. *Jurnal Ilmiah Akuntansi*, 1(2).
- Florackis, C., & Ozkan, A. (2008). Agency Costs and Corporate Governance Mechanism. *International Journal of Managerial Finance*, 37–59.
- Forum For Corporate Governance in Indonesia. (2001). *Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan Corporate Governance (Tata Kelola Perusahaan)*. Jakarta: Forum for Corporate Governance in Indonesia.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25* (9th ed.). Badan Penerbit Universitas Diponegoro.
- Hamdani. (2016). *Good Corporate Governance (Tinjauan Etika dalam Praktik Bisnis)*. Mitra Wacana Media.
- Hanafi, M. M., & Abdul. (2016). *Analisis Laporan Keuangan* (5th ed.). Yogyakarta: UPP STIM YKPN.
- Hery. (2017). *Auditing dan Asurans*. Jakarta: Grasindo.
- Hery. (2010). *Potret Profesi Audit Internal*. Bandung: Alfabeta.
- Indonesian Institute for Corporate Governance (IICG). (2010). *Good Corporate Governance Sebagai Budaya*. Jakarta.

- Kaparino, Y. (2019). RUPST 2019 Electronic City Gagal Dua Kali. diakses 19 Oktober 2021 dari <https://ekbis.rmol.id/read/2019/12/25/414852/rupt-2019-electronic-city-gagal-dua-kali>
- Kasmir. (2013). *Analisis Laporan Keuangan*. Jakarta: Rajawali Pers.
- Khafid, M., Tusyanah, & Suryanto, T. (2019). Analyzing the Determinants of Financial Distress in Indonesian Mining Companies. *International Journal of Economics and Business Administration*, VII(4).
- Khursid, M. K., Sabir, H. M., Tahir, S. H., & Abrar, M. (2018). Impact of Corporate Governance on the Likelihood of Financial Distress: Evidence from Non-Financial Firms of Pakistan. *Pacific Business Review International*, 11(4).
- KNKG. (2019). *Pedoman Umum Governansi Korporat Indonesia*.
- Lestari, F. I. (2021). *Pengaruh Good Corporate Governance Terhadap Financial Distress Pada Perusahaan Manufaktur*.
- Lestari, T., & Wahyudin, A. (2021). Pengaruh Mekanisme Corporate Governance terhadap Financial Distress dengan Profitabilitas sebagai Variabel Moderating. *Business and Economic Analysis Journal*, 1.
- Li, Z., Crook, J., Andreeva, G., & Tang, Y. (2020). Predicting the risk of financial distress using corporate governance measures. *Pacific-Basin Finance Journal*.
- Liahmad, Rusnindita, K., Utami, Y. P., & Sitompul, S. (2021). Financial Factors and Non-Financial to Financial Distress Insurance Companies That Listed in Indonesia Stock Exchange. *Budapest International Research and Critics Institute (BIRCI-Journal) : Humanities*, 4.
- Lubis, A. F. (2019). *Analisis Pengaruh Rasio Likuiditas, Rasio Leverage dan Profitabilitas Terhadap Financial Distress Pada Perusahaan Infrastruktur, Utilitas dan Transportasi yang Terdaftar di BEI*.
- Manzaneque, M., Priego, A. M., & Merino, E. (2016). Corporate governance effect on financial distress likelihood: Evidence from Spain. *Spanish Accounting Review*, 19(1), 111–121.
- Maryam, M., & Afri Yuyetta, E. N. (2018). Analisis Pengaruh Mekanisme Corporate Governance Terhadap Probabilitas Terjadinya Financial Distress. *Diponegoro Journal of Accounting*, 8(3).
- Michael, J., & William, M. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 305–360.
- Munawar, I., Firli, A., & Irdianty, A. (2018). Pengaruh Good Corporate Governance Terhadap Financial Distress (Studi pada Perusahaan Subsektor Tekstil & Garmen di Bursa Efek Indonesia Tahun 2012 - 2016). *E-Proceeding of Management*, 5.
- Mustika, R., Ananto, R. P., Surya, F., Felino, F. Y., & Sari, T. I. (2018). Pengaruh Modal Intelektual terhadap Financial Distress (Studi Pada Perusahaan Pertambangan dan Manufaktur). *Jurnal Ekonomi Dan Bisnis*

*Dharma Andalas, 20.*

- Ningsih, L. (2020). Menyingkap Kasus Pailit Ace Hardware: Digugat PKPU Hampir Bersamaan dengan Transmart. diakses 19 Oktober 2021 dari <https://www.google.co.id/amp/s/amp.wartaekonomi.co.id/berita311096/menyingkap-kasus-pailit-ace-hardware-digugat-pkpu-hampir-bersamaan-dengan-transmart>
- Oktarina, D. (2018). Prediksi Financial Distress Menggunakan Rasio Keuangan, Sentivitas Makroekonomi dan Intellectual Capital. *ULTIMA Accounting*.
- Organization for Economic Cooperation and Development. (2004). *OECD Principles of Corporate Governance 2004*. The OECD Paris.
- Penrose, E. (1959). *The Theory of the Growth of the Firm*. Basil Blackwell.
- Platt, H., & Platt, M. B. (2002). Predicting corporate financial distress: Reflections on choice-based sample bias. *Journal of Economics and Finance*, 2, 184–199.
- Pulic, A. (2000). VAICTM An Accounting Tool for Intellectual Capital Management. *International Journal Technology Management*, 702–714.
- Pulic, A. (2004). Intellectual Capital - Does it Create or Destroy Value? *Measuring Business Excellence*, 8(1), 62–68. <https://doi.org/10.1108/13683040410524757>
- Pulic, A., & Kolakovic, M. (2003). Value Creation Efficiency in The New Economy. *Global Business and Economics Review*, 5(1), 111. <https://doi.org/10.1504/gber.2003.006201>
- Purba, S. I. M., & Muslih, M. (2018). Pengaruh Kepemilikan Institusional, Intellectual Capital, dan Leverage Terhadap Financial Distress. *Journal Accounting and Finance*, 2(2).
- Putri, D. R. (2021). *Return Saham Memoderasi Hubungan Good Corporate Governance Mechanism dan Nilai Perusahaan*. UPN Veteran Jakarta.
- Rahayu, D. P. (2019). The Effect of Intellectual Capital Disclosure, Corporate Governance and Firm Size on Firm Value. *KnE Social Sciences*, 530–548. <https://doi.org/10.18502/kss.v3i26.5399>
- Saleh, T. (2020). Waduh, 6 Direksi Electronic City Diberhentikan Sekaligus. diakses 19 Oktober 2021 dari <https://www.cnbcindonesia.com/market/20200210181925-17-136771/waduh-6-direksi-electronic-city-diberhentikan-sekaligus>
- Saleh, T. (2021). Ritel “Berdarah-darah”, Matahari Rugi & Tutup 13 Gerai di Q1. diakses 19 Oktober 2021 dari <https://www.cnbcindonesia.com/market/20210425095540-17-240623/ritel-berdarah-darah-matahari-rugi-tutup-13-gerai-di-q1>
- Salehi, M., Shiri, M. M., & Pasikhani, M. B. (2016). Predicting corporate financial distress using data mining techniques: An application in Tehran Stock Exchange. *International Journal of Law and Management*.
- Sawarjuwono, T., & Kadir, A. P. (2003). Intellectual Capital: Perlakuan, Pengukuran & Pelaporan. *Journal of Intellectual Capital*, 5, 31–51.

- Sekaran, U., & Bougie, R. (2016a). *Research Methods for Business: A Skill-Building Approach* (Seventh). Chichester: John Wiley & Sons Ltd.
- 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%0A>
- Suhadak, S., Kurniyati, K., Handayani, S. R., & Rahayu, S. M. (2019). Stock return and financial performance as moderation variable in influence of good corporate governance towards corporate value. *Asian Journal of Accounting Research*, 4.
- Surya, I., & Yustiavandana, I. (2006). *Penerapan Good Corporate Governance: Mengesampingkan Hak Istimewa Demi Kelangsungan Usaha*. Jakarta: Kencana.
- Suryati, L., & Sudarso, A. (2017). *Metode Penelitian Kuantitatif* (2nd ed.). Yogyakarta: Deepublish.
- Susanto, V. Y. (2021). Sepanjang tahun 2020, perkara PKPU meningkat. diakses 19 Oktober 2021 dari <https://nasional.kontan.co.id/news/sepanjang-tahun-2020-perkara-pkpu-meningkat>
- Syofyan, A., & Herawaty, V. (2019). Pengaruh Good Corporate Governance Terhadap Financial Distress dengan Kualitas Audit sebagai Pemoderasinya, (2015), 1–7.
- Ulum, I., Ghozali, I., & Chariri, A. (2008). Intellectual Capital dan Kinerja Keuangan Perusahaan: Suatu Analisis Dengan Partial Least Square. *Simposium Nasional Akuntansi XI*.
- Ulum, I., Ghozali, I., & Purwanto, A. (2014). Intellectual Capital Performance of Indonesian Banking Sector: A Modified VAIC (M-VAIC) Perspective. *Asian Journal of Finance & Accounting*, 6(2). <https://doi.org/10.5296/ajfa.v6i2.5246>
- Ulum, I., Kharismawati, N., & Syam, D. (2017). Modified Value-Added Intellectual Coefficient (MVAIC) and Traditional Financial Performance of Indonesian Biggest Companies. *International Journal of Learning and Intellectual Capital*, 14(3), 207–219. <https://doi.org/10.1504/IJLIC.2017.086390>
- Wernerfelt, B. (1984). A Resource-Based View of the Firm. *Strategic Management Journal*, 5, 171–180. <https://doi.org/10.1002/smj.4250050207>
- Widhiadnyana, I. K., & Ratnadi, N. M. D. (2019). The impact of managerial ownership, institutional ownership, proportion of independent commissioner, and intellectual capital on financial distress. *Journal of Economics, Business, and Accountancy Ventura*, 21(3), 351–360. <https://doi.org/10.14414/jebav.v21i3.1233>
- Widyaningdyah, A. U. (2001). Factors Analysis Affecting Earnings Management on Go Public Companies in Indonesia. *Jurnal Akuntansi*, 3, 91-101.

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.