

DAFTAR PUSTAKA

- Akousa, Y. M., & Fadilah, S. (2024). Pengaruh Pengungkapan Corporate Social Responsibility (CSR) Terhadap Nilai Perusahaan Sektor Barang Konsumen Primer Yang Terdaftar Di Bursa Efek Tahun (BEI) 2020-2022, *Bandung Conference Series: Accountancy*, 4(1), 142–149, <Https://Doi.Org/10.29313/Bcsa.V4i1.11059>.
- Ali, S., Ali, S., Jiang, J., Hedvicakova, M., & Murtaza, G. (2022). Does board diversity reduce the probability of financial distress? Evidence from Chinese firms. *Frontiers in Psychology*, 13(September), 1–12. <https://doi.org/10.3389/fpsyg.2022.976345>.
- Amaral, J. M. B. M. P. do. (2020). *Is doing good, good for you?: the relationship between financial distress and CSR: a study on southern europe.*
- Altman, E. I. (1968), *The Journal Of Finance*, 23(10), 589–609.
- s, P. (2011), *Corporate Social Responsibility And Citizenship Corporate Social Responsibility And Citizenship. Journal Of Business Ethics*, 69(2), 111–132.
- Barney, J. B., & Clark, D. N. (2007), *Resource-based theory: Creating and sustaining competitive advantage*, Oup Oxford.
- Cahyoputro, R. G., & Hadiprajitno, P. T. B. (2022), Pengaruh Csr Serta Aktivitas Csr Dalam Dimensi Lingkungan, Sosial, Dan Tata Kelola Terhadap Risiko Financial Distress Pada Perusahaan (Studi Empiris pada Perusahaan Sektor Nonkeuangan yang Tercatat pada Bursa Efek Indonesia (BEI) Tahun 2018-2020). *Diponegoro Journal of Accounting*, 11(4).
- Cellier, A., Boubake, S., Manita, R., & Saeed, A. (2020). *Does Corporate Responsibility Reduce Financial Distress Risk? Economic Modeling*, 2017(November 2017).
- Cohen, S., Naoum, V. C., & Vlismas, O. (2014). *Intellectual Capital, Strategy And Financial Crisis From A Smes Perspective. Journal Of Intellectual Capital*, 15(2), 294–315, <Https://Doi.Org/10.1108/JIC-11-2013-0110>.
- Choi, J. H., Kim, S., Yang, D. H., & Cho, K. (2021), *Can Corporate Social Responsibility Decrease The Negative Influence Of Financial Distress On Accounting Quality?. Sustainability*, 13(19), 11124.
- Dirman, A. (2021). *Analysis Of Financial Performance And Intellectual Capital On Financial Distress Of Go Public Property Companies In Indonesia. South East Asia Journal of Contemporary Business, Economics and Law*, 24(5), 171–180.
- Fashhan, M. R., & Fitriana, V. E. (2019). *The influence of corporate governance and intellectual capital towards financial distress (Empirical study of manufacturing company in IDX for the period of 2014-2016)*. JAAF (*Journal*

- of Applied Accounting and Finance), 2(2), 163–179.*
- Guizani, M., & Abdalkrim, G. (2022). *Board gender diversity, financial decisions and free cash flow: empirical evidence from Malaysia*. *Management Research Review*, 45(2), 198–216. <https://doi.org/10.1108/MRR-03-2021-0246>.
- García, C. J., & Herrero, B. (2021). *Female Directors, Capital Structure, And Financial Distress, Journal Of Business Research*, 136, 592-601.
- Gilang, M., & Darsono, D. (2019). Analisis Pengaruh Corporate Governance Perception Index, Ukuran Perusahaan Dan Leverage Terhadap Financial Distress: Studi Empiris Pada Perusahaan Peserta CGPI Yang Terdaftar Di Bursa Efek Indonesia Tahun 2012-2016, *Diponegoro Journal of Accounting*, 8(3).
- Grant, B. J. (2017). Tokenism. *The SAGE encyclopedia of political behavior*.
- Gray, R., Kouhy, R., & Lavers, S. (1995). *Corporate social and environmental reporting: a review of the literature and a longitudinal study of UK disclosure*. *Accounting, auditing & accountability journal*, 8(2), 47-77.
- H, Rifa'i, A. (2021), *Pengantar Metodologi Penelitian*, Antasari Press.
- Hadi, A. (2022). Pengaruh Rasio-Rasio Keuangan Terhadap Financial Distres Pada Perusahaan Sektor Perdagangan, Jasa, Dan Investasi. *Jurnal Ilmu Manajemen*, 10(1), 1–10. <https://doi.org/10.26740/jim.v10n1.p1-10>
- HR, I., Maksudi, A. M., Zabidi, I., Hendra, L., & Suryono, D. W. (2022). Prediksi Financial Distress Perusahaan Sektor Industri Consumer Cyclical. *Jurnal Akuntansi Dan Manajemen*, 19(02), 63–77. <https://doi.org/10.36406/jam.v19i02.640>
- Irfan, M., Febrianto, R., & Widiastuty, E. (2023). Analisis Pengaruh Intellectual Capital, Struktur Modal, dan Struktur Aset pada Financial Distress. *MBIA*, 22(3), 399–416.
- Ibrahim, R. (2019). *Corporate governance effect on financial distress: evidence from In-donesian public listed companies*. *Journal of Economics, Business & Accountancy Ventura*, 21(3), 415. <https://doi.org/10.14414/jebav.v21i3.1626>
- Jensen, M. C., & Meckling, W. H. (1976). *Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure*. *Journal Of Financial Economics*, (4), 305–360, Retrieved From <Http://Ssrn.Com/Abstract=94043> Electroniccopyavailableat:<Http://Ssrn.Com/Abstract=94043> <http://Hupress,Harvard,Edu/Catalog/JENTHF,Html>.
- Loukil, N., Yousfi, O., & Yerbanga, R. (2019). *Does gender diversity on boards influence stock market liquidity? Empirical evidence from the French*

- market. Corporate Governance: The International Journal of Business in Society*, 19(4), 669–703.
- Mulyatiningsih, N., & Atiningsih, S. (2021). Peran Profitabilitas Dalam Memoderasi Pengaruh Intellectual Capital, Leverage, Dan Sales Growth Terhadap Financial Distress. *Juara: Jurnal Riset Akuntansi*, 11(1), 55–74.
- Masita, A., & Purwohandoko, P. (2020). Analisis Pengaruh Rasio Keuangan, Kepemilikan Manajerial, Dan Kepemilikan Institusional Terhadap Financial Distress Pada Perusahaan Sektor Perdagangan, Jasa, Dan Investasi Yang Terdaftar Di BEI Tahun 2015-2018. *Jurnal Ilmu Manajemen*, 8(3), 894, <Https://Doi.Org/10.26740/Jim.V8n3.P894-908>.
- 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(1), 120.
- Nadeem, M., Dumay, J., & Massaro, M. (2019). *If You Can Measure It, You Can Manage It: A Case Of Intellectual Capital*, *Australian Accounting Review*, 29(2), 395–407. <Https://Doi.Org/10.1111/Auar.12227>.
- Noviani, N., Norisanti, N., & Sunarya, E. (2022). Pengaruh Intellectual Capital Terhadap Financial Distress. *Journal of Economic, Bussines and Accounting (COSTING)*, 5(2), 1458–1467. [https://doi.org/10.31539/costing.v5i2.2583](Https://doi.org/10.31539/costing.v5i2.2583).
- Nugrahanti, Y. W. (2021). Pengaruh Pengungkapan Corporate Social Responsibility Terhadap Financial Distress Dengan Mekanisme Corporate Governance Sebagai Pemoderasi. Prosiding Simposium Nasional Perpajakan, 1(1), 45-60.
- Nazaruddin, I., & Daulay, R. A. (2019). *The Effect of Activity, Firm Growth, and Intellectual Capital to Predict Financial Distress (An Empirical Study on Companies Listed in the Indonesia Stock Exchange and Malaysia Stock Exchange in 2015-2017)*. 102(Icaf), 79–84. [https://doi.org/10.2991/icaf-19.2019.13](Https://doi.org/10.2991/icaf-19.2019.13)
- Purwaningsih, R. W., & Aziza, N. (2019). Pengaruh Corporate Social Responsibility Terhadap Financial Distress Dimoderasi Oleh Siklus Hidup Perusahaan Pada Tahap Mature. *Jurnal Akuntansi*, 9(3), 173–186.
- Pradana, R. W., & Chalid, D. A. (2023). *Intellectual Capital And Firm's Financial Distress Risk: Evidence From Developed And Developing Countries*. *Jurnal Manajemen Teori Dan Terapan / Journal Of Theory And Applied Management*, 16(2), 309–320, <Https://Doi.Org/10.20473/Jmtt,V16i2,45672>
- Pulic, A. (2000). *VAIC™—An Accounting Tool For IC Management*. *International Journal Of Technology Management*, 20(5-8), 702-714.

- Rudyanto, A., & Theodorus, R. (2022). *Can CSR Disclosure Reduce The Level Of Financial Distress? Analysis Of The Covid-19 Pandemic Period*. *South East Asia Journal Of Contemporary Business, Economics And Law*. 26(1), 293–299. Retrieved From <Https://Www,Researchgate,Net/Publication/362302129>.
- Ramadanty, A. P., & Khomsiyah, K. (2022). Pengaruh Intellectual Capital dan Diversity Gender terhadap Financial Distress Dimoderasi oleh Firm Size. *Owner: Riset Dan Jurnal Akuntansi*, 6(4), 3743–3750.
- Rodiah, S. R., & Kristanti, F. T. (2021). Analisis Gender Diversity, Corporate Governance Dan Leverage Dalam Memprediksi Kondisi Financial Distress Pada Family Business. *E-Jurnal Ekon. Dan Bisnis Univ. Udayana*, 10(11), 1015.
- Retno, R. D., & Priantinah, D. (2012). Pengaruh good corporate governance dan pengungkapan corporate social responsibility terhadap nilai perusahaan (studi empiris pada perusahaan yang terdaftar di Bursa Efek Indonesia periode 2007-2010). *Nominal Barometer Riset Akuntansi dan Manajemen*. 1(2), 99-103.
- Saima, F. N., & Arefin, K. A. (2022). *Board Gender Diversity and Financial Distress Risk: Evidence from Bangladesh*. *Journal of Innovation in Business Studies*, 2(1), 31–54.
- Sugiyono, D, (2022). *Metode Penelitian Kuantitatif Kualitatif Dan R&D*
- Sugiyono, (2017). Metode Penelitian Kuantitatif, Kualitatif, dan R&D.
- Siswanto, E, (2017). *Manajemen Keuangan Dasar*.
- Suliyanto, (2011). *Ekonometrika Terapan:Teori Dan Aplikasi Dengan SPSS*.
- Sugiyono, D, (2010). *Metode Penelitian Kuantitatif Kualitatif Dan R&D*.
- Sugiyono, D, (2007). *Metode Penelitian Kuantitatif Kualitatif Dan R&D*.
- Shahab, Y., Ntim, C. G., & Ullah, F. (2019). *The brighter side of being socially responsible: CSR ratings and financial distress among Chinese state and non-state owned firms*. *Applied Economics Letters*, 26(3), 180-186.
- Scott, W, R, (2015). Financial accounting theory seventh edition, United States: Canada Cataloguing.
- Situmeang, I. V. O. (2016). Buku Corporate Social Responsibility Dipandang Komunikasi Organisasi.
- Tampubolon, L. Y., Fahria, R., & Maulana, A. (2020). Pengaruh Corporate Social Responsibility Terhadap Financial Distress: Peran Moderasi Firm Life Cycle. *Prosiding Biema*, 1, 739–750. Retrieved From <https://conference.upnvj.ac.id/index.php/biema/article/view/924>

- Tarighi, H., Appolloni, A., Shirzad, A., & Azad, A. (2022). *Corporate Social Responsibility Disclosure (CSRD) and Financial Distressed Risk (FDR): Does Institutional Ownership Matter? Sustainability (Switzerland)*, 14(2). <https://doi.org/10.3390/su14020742>
- Theresa, S., & Pradana, M. N. R. (2022). Pengaruh Profitabilitas, Arus Kas, Good Corporate Governance Dan Umur Perusahaan Terhadap Financial Distress. *Jurnal EMBA*, Vol,10 No,(1), 250–259.
- Theodorus, R., & Rudyanto, A. (2022). *Can CSR Disclosure Reduce the Level of Financial Distress? Analysis of the Covid-19 Pandemic Period. South East Asia Journal of Contemporary Business, Economics and Law*, 26(1), 293–299.
- Truong, K. D. (2022). *Corporate governance and financial distress : An endogenous switching regression model approach in vietnam FINANCIAL ECONOMICS / LETTER Corporate governance and financial distress : An endogenous switching regression model approach in vietnam. Cogent Economics & Finance*, 10(1). <https://doi.org/10.1080/23322039.2022.2111812>
- Pew Tan, H., Plowman, D., & Hancock, P. (2007). *Intellectual capital and financial returns of companies, Journal of Intellectual capital*, 8(1), 76-95,
- Ulum, I., Ghozali, I., & Chariri, A. (2008). Intellectual capital dan kinerja keuangan perusahaan; Suatu analisis dengan pendekatan Partial Least Squares (PLS).
- Winata, I. D. G. A., & Budiasih, I. G. A. N. (2022). Profitability moderate the effect of operating capacity and intellectual capital on financial distress. *International Journal of Business, Economics & Management*, 5(3), 151-157.
- Wahyuningrum, Y. (2014). Pengaruh Program Corporate Social Responsibility Terhadap Peningkatan Pemberdayaan Masyarakat (Studi Pada Implementasi CSR PT. Amerta Indah Otsuka Desa Pacarkeling Kecamatan Kejayan Kabupaten Pasuruan) (Doctoral dissertation, Brawijaya University).
- Yousaf, U. B., Jebran, K., & Wang, M. (2021). *Can Board Diversity Predict The Risk Of Financial Distress?. Corporate Governance: The International Journal Of Business In Society*, 21(4), 663-684.
- Zheng, Y., Wang, Y., & Jiang, C. (2019). *Corporate social responsibility and likelihood of financial distress.*
- Zhou, G. (2019). *Financial Distress Prevention in China: Does Gender of Board of Directors Matter? Journal of Applied Finance & Banking*, 9(6), 127–154.
- BEI Resmikan Pakai Klasifikasi Baru, IDX - IC, (2021), CNN Indonesia, Retrieved 6 Maret 2024, from

<https://www.cnnindonesia.com/ekonomi/20210125184807-92-598236/bei-resmi-pakai-klasifikasi-baru-idx-ic>.

ACGA Research. (2023). *Asian Corporate Governance Assosiation*. Retrieved 8 Maret 2024, from <https://www.acga-asia.org/research.php>.

Delisted Company (n.d). Bursa Efek Indonesia, Retrieved 7 Maret 2024, from idx.co.id/id/data-pasar/laporan-statistik/digital-statistic/monthly/corporate-action-of-listed-companies/delistedcompany?filter=eyJ5ZWFrIjoiMjAyMyIsIm1vbnRoIjoiMyIsInF1YXJ0ZXIiOjAsInR5cGUiOiJtb250aGx5In0%3D.

Pertumbuhan Ekonomi. Badan Pusat Statistik. Retrieved 12 Maret 2024, from <https://www.bps.go.id/id>.

