

DAFTAR PUSTAKA

- Abbas, M. A. Y., Wahyuti, S., & Yeang Geah, N. (2024). *Prediksi Kesulitan Keuangan Dengan Model Altman Z-Score, Springate S-Score dan Grover G-Score Pada Perusahaan PT. Tri Banyan Tirta Tbk. Periode 2018-2022. Jurnal GeoEkonomi*, 15(1.2024), 101–110. <https://doi.org/10.36277/geoekonomi.v15i1.2024.445>
- Abdul Nabi, M., El-adaway, I. H., & Assaad, R. H. (2024). *Modeling Inflation Transmission among Different Construction Materials. Journal of Construction Engineering and Management*, 150(5). <https://doi.org/10.1061/JCEMD4.COENG-13893>
- Adelia Tungga, D., Yudiantoro, D., & Nuril Hidayati, A. (2022). *Pengaruh Rasio Keuangan Terhadap Kondisi Financial Distress Sub-Sektor Makanan dan Minuman yang Terdaftar di BEI. Jurnal Cakrawala Ilmiah*, 1(11), 3013–3026. <https://doi.org/10.53625/jcijurnalcakrawalailmiah.v1i11.2893>
- Aini, S. N. (2024). *Pengaruh Current Ratio, Debt to Equity Ratio dan Return on Equity terhadap Financial Distress Pada Perusahaan Sub Sektor Dagang. In Jurnal Ekonomi Dan Bisnis Digital (Vol. 02, Issue 01)*.
- Alaloul, W. S., Altaf, M., Musarat, M. A., Javed, M. F., & Mosavi, A. (2021). *Systematic review of life cycle assessment and life cycle cost analysis for pavement and a case study. Sustainability (Switzerland)*, 13(8). <https://doi.org/10.3390/su13084377>
- Alaloul, W. S., Musarat, M. A., Liew, M. S., Qureshi, A. H., & Maqsoom, A. (2021). *Investigating the impact of inflation on labour wages in Construction Industry of Malaysia. Ain Shams Engineering Journal*, 12(2), 1575–1582. <https://doi.org/10.1016/j.asej.2020.08.036>
- Alaloul, W. S., Musarat, M. A., Rabbani, M. B. A., Iqbal, Q., Maqsoom, A., & Farooq, W. (2021). *Construction sector contribution to economic stability: Malaysian gdp distribution. Sustainability (Switzerland)*, 13(9). <https://doi.org/10.3390/su13095012>
- Arif Efendi, F., Fernanda, D., & Ath Thahirah, K. (2023). *Analisis Pengaruh Profitabilitas, Leverage Dan Ukuran Perusahaan Terhadap Financial Distress. Jurnal Akuntansi Keuangan Dan Bisnis*, 1(2), 97–100. <https://jurnal.ittc.web.id/index.php/jakbs/index>
- Astuti, F., & Dewi, S. (2024). *Pengaruh Return on Asset, Current Ratio, Debt to Asset Ratio, dan Ukuran Perusahaan Terhadap Financial Distress Pada Perusahaan Sub Sektor Pertanian yang Terdaftar di BEI Tahun 2018-2022*.

- Ekonomica Sharia: Jurnal Pemikiran Dan Pengembangan Ekonomi Syariah*, 10(1), 103–126. <https://doi.org/10.36908/esha.v10i1.1238>
- Chofifah, N. (2024). *Pengaruh CR, ROA, DER, TATO, Sales Growth, Dan Ukuran Perusahaan Terhadap Financial Distress Pada Perusahaan Property & Real Estate yang Terdaftar di BEI Periode 2018-2022*. *Musytari: Neraca Manajemen, Akuntansi, Dan Ekonomi*, 8(2), 141–150.
- Dharma Swara, R. A. (2021). *Pengaruh Rasio Keuangan Terhadap Financial Distress pada Perusahaan Sub Sektor Bangunan Konstruksi yang Terdaftar di Bursa Efek Indonesia Tahun 2017 – 2019*. *Jurnal Syntax Admiration*, 2(10), 1960–1068. <https://doi.org/10.46799/jsa.v2i10.328>
- Diana, B. M., & Yudiantoro, D. (2023). *Pengaruh Kinerja Keuangan Terhadap Financial Distress Perusahaan Sektor Industri Barang Konsumsi di BEI 2018-2021*. *Jurnal Ekobistek*, 12(2), 601–607. <https://doi.org/10.35134/ekobistek.v12i2.595>
- Ghozali, I. (2013). *Aplikasi Analisis Multivariate dengan Program IBM SPSS Edisi 7*. Semarang: Penerbit Universitas Diponegoro.
- Hanifah Martini, & Setyawasih, R. (2022). *Prediksi Financial Distress Pada Perusahaan Sektor Property dan Real Estate Yang Terdaftar di Bursa Efek Indonesia Periode 2017-2020*. *Formosa Journal of Sustainable Research*, 1(3), 357–374. <https://doi.org/10.55927/fjsr.v1i3.959>
- Harahap, S. S. (2018). *Analisis Kritis Atas Laporan Keuangan*. PT. Raja Grafindo Persada, Depok.
- Hery. (2016). *Analisis Laporan Keuangan Integrated and Comprehensive Edition* Jakarta: PT Grasindo.
- Hery. (2017). *Kajian Riset Akuntansi: Mengulas Berbagai Hasil Penelitian Terkini dalam Bidang Akuntansi dan Keuangan*. Jakarta: PT Grasindo.
- Hidayat, I., Sari, P. A., Hakim. Mohamad Zulman, & Abbas, D. S. (2021). *Pengaruh Total Asset Turnover, Leverage dan Profitabilitas Terhadap Financial Distress*. *COMPETITIVE Jurnal Akuntansi Dan Keuangan*, 5(2), 180. <https://doi.org/10.31000/competitive.v5i2.4454>
- Kartika, A., Abdul Rozak, H., Nurhayat, I., & Daniel Bagana, B. (2020). *Rasio Keuangan Sebagai Prediksi Financial Distress*. *Proceeding SENDI_U*, 675–681.
- Kasmir. (2018). *Analisis Laporan Keuangan*. Depok: PT. Rajagrafindo Persada.
- Kasogi, A., Yuliah, Y., & Mukhlis, A. (2022). *Rasio Keuangan yang Mempengaruhi Kondisi Financial Distress Pada Perusahaan Manufaktur Sektor Industri*

- Dasar dan Kimia yang Terdaftar di Bursa Efek Indonesia Periode 2017-2021. National Conference on Applied Business, Education, & Technology (NCABET)*, 2(1), 30–43.
- Khodeir, L. M., & El Ghandour, A. (2019). *Examining the role of value management in controlling cost overrun [application on residential construction projects in Egypt]*. *Ain Shams Engineering Journal*, 10(3), 471–479. <https://doi.org/10.1016/j.asej.2018.11.008>
- Musarat, M. A., Alaloul, W. S., & Liew, M. S. (2021). *Impact of inflation rate on construction projects budget: A review*. In *Ain Shams Engineering Journal* (Vol. 12, Issue 1, pp. 407–414). Ain Shams University. <https://doi.org/10.1016/j.asej.2020.04.009>
- Musarat, M. A., Alaloul, W. S., Liew, M. S., Maqsoom, A., & Qureshi, A. H. (2020). *Investigating the impact of inflation on building materials prices in construction industry*. *Journal of Building Engineering*, 32, 101485. <https://doi.org/10.1016/j.job.2020.101485>
- Napitulu, L., Listihana, W. D., & Farwitawati, R. (2023). *Analisis Rasio Profitabilitas Untuk Menilai Kinerja Keuangan Pada PT. Gudang Garam, TBK (2014-2019)*. *Jurnal Akuntansi Lancang Kuning*, Vol. 1. No.1.
- Noviyani, N., & Yulianti, E. (2022). *Faktor Penentu Financial Distress pada Perusahaan Sektor Pertanian yang Terdaftar di BEI Periode 2015-2019*. *Studi Ilmu Manajemen Dan Organisasi*, 3(2), 315–326. <https://doi.org/10.35912/simo.v3i2.852>
- Oktaviana, Y., Rumiasih, N. A., & Yudiana, Y. (2023). *Pengaruh Debt To Asset Ratio dan Total Asset Turnover Ratio Terhadap Financial Distress (Studi Kasus Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Periode 2017-2021)*. *ECo-Fin*, 5(3), 204–212. <https://doi.org/10.32877/ef.v5i3.835>
- Oktaviani, N. D. D., & Lisiantara, G. A. (2022). *Pengaruh Profitabilitas, Likuiditas, Aktivitas, Leverage, dan Sales Growth Terhadap Financial Distress*. *Owner*, 6(3), 1649–1559. <https://doi.org/10.33395/owner.v6i3.944>
- Permata, A. G., & Aminah. (2023). *Pengaruh Kinerja Keuangan Terhadap Financial Distress (Studi pada Perusahaan Asuransi yang Terdaftar di BEI Periode 2017-2021)*. *Jurnal EMT KITA*, 7(3), 711–720. <https://doi.org/10.35870/emt.v7i3.1214>
- Prayogi, A., Murdianingsih, D., Handayani, T., Assholeh, P. (2022). *Peran Kepemilikan Manajerial sebagai Moderasi dalam Hubungan Rasio Keuangan dengan Financial Distress*. *Jurnal Pro Bisnis*, 15(01). <https://doi.org/http://dx.doi.org/10.35671/probisnis.v15i1.1856>

- Putri, T. E., & Putri, S. A. (2024). *Determinant of financial distress in construction sub-sector companies in Indonesia and Malaysia. Proceeding International Conference on Accounting and Finance*, 2, 319–334. <https://journal.uui.ac.id/inCAF/article/view/32632>
- Putu, P. D., & Atmaja, I. K. S. A. (2024). *Prediksi Potensi Financial Distress Pada Perusahaan Manufaktur Sub-Sektor Industri yang Terdaftar di Bursa Efek Indonesia. JAZ:Jurnal Akuntansi Unihaz*, 7(1), 107–119. <https://doi.org/10.32663/6qg96s27>
- Qabaja, M., & Tenekeci, G. (2024). *Influence of inflation on the construction sector and economic growth in selected countries: A continental comparison. Ain Shams Engineering Journal*, 15(11), 103013. <https://doi.org/10.1016/j.asej.2024.103013>
- Rafiq, W., Musarat, M. A., Altaf, M., Napiah, M., Sutanto, M. H., Alaloul, W. S., Javed, M. F., & Mosavi, A. (2021). *Life Cycle Cost Analysis Comparison of Hot Mix Asphalt and Reclaimed Asphalt Pavement: A Case Study. Sustainability*, 13(8), 4411. <https://doi.org/10.3390/su13084411>
- Sairin, N. H., Salisi, M. S., & Bujang, I. (2020). *Determining Macroeconomic Factor of Financial Distress in Malaysia. Malaysian Journal of Business and Economics (MJBE)*, 2. <https://doi.org/10.51200/mjbe.v0i0.2107>
- Salim, A. F., & Yanti, Y. (2023). *Factor Affecting Financial Distress in Manufacturing Companies Listed on the IDX. International Journal of Application on Economics and Business (IJAEB)*, 1(2), 2987–1972. <https://doi.org/10.24912/ijaeb.v1.i2.814-827>
- Sandi, T. K., & Amanah, L. (2020). *Pengaruh Kinerja Keuangan dan Variabel Ekonomi Makro Terhadap Financial Distress. Jurnal Ilmu Dan Riset Akuntansi*.
- Santoso, L., & Nugrahanti, Y. W. (2022). *The Effect of Ownership Structure on Financial Distress: Evidence in Indonesian Manufacturing Companies. Jurnal Riset Akuntansi Kontemporer*, 14(1), 55–64. <https://doi.org/10.23969/jrak.v14i1.5178>
- Sari, M., Diana, H., Tinggi, S., Ekonomi, I., Indonesia, P., Riau, U. I., Com, M. S., & Id, H. U. A. (2020). *Financial Ratio Analysis to Predict the Financial Distress Conditions of Pulp and Paper Companies Listed on The Indonesia Stock Exchange in 2012-2017 With the Altman Z-Score Model. Research In Accounting Journal*, 1(1), 32–48. <http://journal.yrpiiku.com/index.php/raj>
- Sasongko, H., Fajar Ilmiyono, A., & Tiaranti, A. (2021). *Financial Ratios and Financial Distress in Retail Trade Sector Companies. JIAFE (Jurnal Ilmiah*

Akuntansi Fakultas Ekonomi), 07(01).
<https://doi.org/10.34204/jiafe.v7i1.3380>

- Setiyoharini, R., & Taufiqurahman, E. (2022). *Pengaruh Rasio Keuangan, Kepemilikan Saham, dan Indikator Makroekonomi Terhadap Financial Distress. Jesya (Jurnal Ekonomi & Ekonomi Syariah)*, 5(1), 743–756. <https://doi.org/10.36778/jesya.v5i1.494>
- Sianipar, R. T., Putri, J. A., Nainggolan, C. D., Susanti, E., Azwar, K., Sari, V. W., & Silitonga, H. P. (2024). *Akuntansi Manajemen Kontemporer Mengendalikan Aktivitas Operasi dan Investasi* (Sherly, Ed.). Malang: PT. Literasi Nusantara Abadi Grup.
- Sihombing, J. J. A., & Angela, A. (2024). *Pengaruh Profitabilitas, Financial Leverage dan Likuiditas terhadap Financial Distress pada Perusahaan Food and Beverage di Indonesia. Journal of Accounting, Finance, Taxation, and Auditing (JAFTA)*, 6(1), 85–101. <https://doi.org/10.28932/jafta.v6i1.9231>
- Silanno, G. L., & Loupatty, L. G. (2021). *Pengaruh current ratio, debt to equity ratio dan return on asset terhadap financial distress pada perusahaan-perusahaan di sektor industri barang konsumsi. Jurnal Ekonomi, Sosial & Humaniora*, 2(07), 85–109.
- Sujarweni, V. W. (2019). *Metode Penelitian Bisnis & Ekonomi Pendekatan Kuantitatif*. Yogyakarta: PT. Pustaka Baru.
- Sukawati, T. A., & Wahidahwati. (2020). *Pengaruh Kinerja Keuangan dan Efektivitas Komite Audit Terhadap Financial Distress. Jurnal Ilmu Dan Riset Akuntansi*, Vol 9 No 1 (2020). <https://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/2766>
- Taofeeq, Adeleke, & Ajibike W.A. (2020). *Human Factors Influencing Contractors' Risk Attitudes: A Case Study of the Malaysian Construction Industry. Construction Economics and Building*, 20(1). <https://doi.org/10.5130/AJCEB.v20i1.6735>
- Tembo, M., Kahanji, C., & Misheng'u Mwanaumo, E. (2023). *An Investigation into Construction Tender Price Inflation: A Documentary Review. JCBM*, 6(1), 17–32. <https://doi.org/10.1564/jcbm.6.2.1287>
- Wahyudi, B. M., & Trisnawati, I. (2024). *Pengaruh Rasio Keuangan, Firm Size, dan Cash Flow terhadap Financial Distress. Media Bisnis*, 16(1), 15–28. <https://doi.org/10.34208/mb.v16i1.2331>
- Yolanda, R., & Mulyana, R. A. (2023). *Determinan Financial Distress pada Perusahaan Manufaktur di Indonesia. E-Jurnal Akuntansi TSM*, 3(1), 217–228. <https://doi.org/10.34208/ejatsm.v3i1.1960>

Yuliani, M., & Sulpadli. (2020). *Pengaruh Kinerja Keuangan Terhadap Kondisi Financial Distress Pada Perusahaan Telekomunikasi di Bursa Efek Indonesia*. *Change Agent for Management Journal (CAM)*, 4(2), 30–43. <https://doi.org/10.35915/cj.v4i2.50>