

DAFTAR PUSTAKA

- Abdullah, M. (2021). The implication of machine learning for financial solvency prediction: an empirical analysis on public listed companies of Bangladesh. *Journal of Asian Business and Economic Studies*, 28(4), 303–320. doi:<https://doi.org/10.1108/JABES-11-2020-0128>
- Adisa, J., Ojo, S., Owolawi, P., & Pretorius, A. (2019). Financial Distress Prediction: Principle Component Analysis and Artificial Neural Networks. Proceedings. *International Multidisciplinary Information Technology and Engineering Conference* (pp. 1-6). IMITEC 2019. doi:<https://doi.org/10.1109/IMITEC45504.2019.9015884>
- Alamsyah, A., Kristanti, N., & Kristanti, F. (2021). Early warning model for financial distress using Artificial Neural Network. *IOP Conference Series: Materials Science and Engineering*, 1098(5), 2-6. doi:<https://doi.org/10.1088/1757-899x/1098/5/052103>
- Annisa, H., Rochmah, H., & Ekasari, W. (2022). Pengaruh tata kelola dan kinerja perusahaan terhadap financial distress pada perusahaan consumer goods industry. *Jurnal Akuntansi Aktual*, 9(2), 96–110.
- Ayuningtiyas, I. S., & Suryono, B. (2019). Pengaruh Likuiditas, Profitabilitas, Leverage, dan Arus Kas Terhadap Kondisi Financial Distress. *Jurnal Ilmu dan Riset Akuntansi*, 8(1).
- Azanella, L. A. (2020). *Saat Pandemi Covid-19 Berdampak pada Bisnis Perhotelan Saat Ini*. Retrieved from Kompas.com: <https://www.kompas.com/tren/read/2020/09/26/102900465/saat-pandemi-covid-19-berdampak-pada-bisnis-perhotelan-saat-ini>
- BPS. (2022). *Tingkat Penghunian Kamar (TPK) Hotel di Indonesia Tahun 2017-2021*. Retrieved from Badan Pusat Statistik: <https://www.bps.go.id/site/resultTab>
- Chen, W., & Du, Y. (2009). Using neural networks and data mining techniques for the financial distress prediction model. *Expert Systems with Applications*, 4075–4086. doi:<https://doi.org/10.1016/j.eswa.2008.03.020>
- Christella, C., & Osesoga, M. (2019). Pengaruh Leverage, Profitabilitas, Kepemilikan Institusional, Likuiditas, dan Ukuran Perusahaan terhadap Financial Distress: Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2014-2016. *ULTIMA Accounting*, 11(1), 13-31.
- Darmawan, D. (2013). *Metode Penelitian Kuantitatif*. Remaja Rosdakarya.
- Dewiyanti, S. (2021). *Signaling Theory*. Retrieved from Accounting: binus.ac.id

- Dutapersadajogja.com. (2021). *Fakta Pertumbuhan Industri Perhotelan Di Indonesia*. Retrieved from Duta Persada Jogja: <https://www.dutapersadajogja.com/categories/detail/199/fakta-pertumbuhan-industri->
- Fahmi, I. (2011). *Analisis Laporan Keuangan*. ALFABETA.
- Fahmi, I. (2012). *Analisis Laporan Keuangan* (2nd ed.). Bandung: ALFABETA.
- Fahmi, I. (2012). *Pengantar Manajemen Keuangan* (1st ed.). Bandung: ALFABETA.
- Fahmi, I. (2018). *Pengantar Manajemen Keuangan* (M. A. Djalil ed.). ALFABETA.
- Faisal, A., Samben, R., & Pattisahusiwa, S. (2017). Analisis kinerja keuangan. *Kinerja: Jurnal Ekonomi dan Manajemen*, 14 (1), 6-15.
- Fasya, N., & Rikumahu, B. (2021). Analisis prediksi financial distress menggunakan artificial neural network pada perusahaan perdagangan eceran (retail) yang terdaftar pada bursa efek Indonesia. *International Journal of Advanced Research in Economics and Finance*, 4-7.
- Fitri, M., & Dillak, V. (2020). Arus Kas Operasi, Leverage, Sales Growth Terhadap Financial Distress. *Jurnal Riset Akuntansi Kontemporer*, 12(2), 60-64. doi:<https://doi.org/10.23969/jrak.v12i2.3039>
- Griffin, R., & Ebert, R. (2007). *Bisnis*. Erlangga.
- Hanafi, M., & Halim, A. (2016). *Analisis Laporan Keuangan* (5th ed.). Yogyakarta: UPPSTIM YKPN.
- Harahap, S. (2015). *Analisis Kritis atas Laporan Keuangan*. Jakarta: Raja Grafindo Persada.
- Hariningsih, E., & Harsono, M. (2019). Kajian Kritis Kontribusi Signaling Theory di Area Penelitian Online Commerce. *Signalling theory application in online*. doi:<https://doi.org/10.24014/ekl.v2i2.8700>
- Hery. (2015). *Analisis Kinerja Manajemen*. PT Grasindo.
- Hidayat, W. (2018). *Dasar-Dasar Analisa Laporan Keuangan*. Uwais Inspirasi Indonesia.
- Hikmawati, F. (2017). *Metedeologi Penelitian*. Gaja Grafindo.
- Inam, F., Inam, A., Mian, M. A., Sheikh, A. A., & Awan, H. M. (2019). Forecasting Bankruptcy for organizational sustainability in Pakistan: Using artificial neural networks, logit regression, and discriminant analysis. *Journal of Economic and Administrative Sciences*, 35(3), 183–201.
- Indirawati. (2015). *Metode Penelitian Manajemen dan Bisnis Konvergensi Teknologi Komunikasi dan Informasi*. Aditama.

- INVESNESIA. (2022). *Daftar Perusahaan di BEI: Klasifikasi IDX-IC*. Retrieved from INVESNESIA: <https://www.invesnesia.com/daftar-perusahaan-di-bei-klasifikasi-idx-ic-terbaru>
- Jollyta, D., Ramdhan, W., & Zarlis, M. (2020). *Konsep Data Mining dan Penerapan*. Deepublish Publisher.
- Keown, A., Martin, J., Pretty, J., & JR, D. (2008). *Manajemen Keuangan: Prinsip dan Penerapan* (10th ed.). PT Indeks.
- Kristanti, F. T. (2019). *Financial Distress Teori dan Perkembangannya dalam Konteks Indonesia*. Inteligensia Media.
- Kristanti, F. T., & Effendy, N. (2017). A Survival Analysis of Indonesian Distressed Company Using Cox Hazard Model. *International Journal of Economic and Management*, 11(S1), 157-196.
- Kristanti, Farida & Safriza, Zahra & Salim, Dwi. (2023). Are Indonesian construction companies financially distressed? A prediction using artificial neural networks. *Investment Management and Financial Innovations*. 20. 41-52. 10.21511/imfi.20(2).2023.04.
- Kristianto, H., & Rikumahu, B. (2019). A cross model telco industry financialdistress prediction in Indonesia: Multiple discriminant analysis, logit andartificial neural network. *7th International Conference on Information and Communication Technology*, 1-5. doi:<https://doi.org/10.1109/ICoICT.2019.8835198>
- Mahaningrum, A., & Merkusiwati, N. (2020). Pengaruh Rasio Keuangan pada Financial Distress. *E-Jurnal Akuntansi*, 30(8), 1969–1984. doi:<https://doi.org/10.24843/eja.2020.v30.i08.p06>
- Marso, S., & Merouani, M. E. (2020). Predicting financial distress using hybrid feedforward neural network with cuckoo search algorithm. *Procedia Computer Science*, 1134–1140. doi:<https://doi.org/10.1016/j.procs.2020.03.054>
- Mas'ud, I., & Srengga, R. M. (2015). Analisis Rasio Keuangan Untuk Memprediksi Kondisi Financial Distress Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia. *Jurnal Akuntansi Universitas Jember*, 10(2).
- Masdiantini, P., & Warasniasih, N. (2020). Laporan Keuangan dan Prediksi Kebangkrutan Perusahaan. *Jurnal Ilmiah Akuntansi*, 5(1), 196. doi:<https://doi.org/10.23887/jia.v5i1.25119>
- Moleong, L. (2018). Pengaruh Real Interest Rate dan Leverage Terhadap Financial Distress. *Modus*, 30(1), 71-86.
- Muflihah, I. (2017). Analisis Financial Distress Perusahaan Manufaktur di Indonesia dengan Regression Logistik. *Majalah Ekonomi*, 22(2), 254–269.
- Munawir, S. (2010). *Analisis Laporan Keuangan* (4th ed., Vol. 13). Yogyakarta: Liberty.

- Muparuri, L., & Gumbo, V. (2022). On logit and artificial neural networks in corporate distress modelling for Zimbabwe listed corporates. *Sustainability Analytics and Modeling*. doi:<https://doi.org/10.1016/j.samod.2022.100006>
- Negnevitsky, M. (2002). *Artificial Intelligence A Guide to Intelligent System*. Addison-Welsey.
- Nik, P., Mansour, J., Shaari, A., & Sarndi, T. (2016). Predicting the Probability of Financial Crisis in Emerging Countries Using an Early Warning System: Artificial Neural Network. *Journal of Economic Cooperation and Development*.
- Paule-Vianez, J., Gutiérrez-Fernández, M., & Coca-Pérez, J. (2020). Prediction of financial distress in the Spanish banking system: An application using artificial neural network. *Applied Economic Analysis*, 28(82), 69-87. doi:<https://doi.org/10.1108/AEA-10-2019-0039>
- Prasetyo, E. (2012). *Data Mining Konsep dan Aplikasi Menggunakan Matlab*. Andi Offset.
- Prasetyo, E. (2014). *Data Mining : mengolah data menjadi informasi menggunakan Matlab*. Yogyakarta: Andi.
- Prihadi, T. (2019). *Analisis Laporan Keuangan*. PT Gramedia Pustaka Utama.
- Ramadhan, M. (2021). *Metode Penelitian* (A. A. Effendy ed.). Cipta Media Nusantara (CMN).
- Salehi, M., Mousavi, S., & Bolandraftar, P. (2016). Predicting corporate financial distress using data mining techniques: An application in Tehran Stock Exchange. *International Journal of Law and Management*, 216-230. doi:<https://doi.org/10.1108/IJLMA-06-2015-0028>
- Singh, Y., & Chauhan, A. (2009). Neural Networks In Data Mining. *Journal of Theoretical and Applied Information Technology*, 5(1), 37-42.
- Sucipto. (2013). Penilaian Kinerja Keuangan. *Jurnal Ekonomi dan Bisnis*.
- Sudaryanti, D., & Dinar, A. (2019). Analisis Prediksi Kondisi Financial Distress Menggunakan Rasio Likuiditas, Profitabilitas, Financial Leverage dan Arus Kas. *Jurnal Ilmiah Bisnis dan Ekonomi Asia*, 13(2). doi:<https://doi.org/10.32812/jibeka.v13i2.120>
- Sudaryono. (2018). *Metodologi Penelitian*. PT. Raja Grafindo Persada.
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabet.
- Syuhada, P., Muda, I., & Rujiman, F. (2020). Pengaruh Kinerja Keuangan dan Ukuran Perusahaan Terhadap Financial Distress Pada Perusahaan Property dan Real Estate di Bursa Efek Indonesia. *Jurnal Riset Akuntansi Dan Keuangan*, 8(2), 319–336. doi:<https://ejournal.upi.edu/index.php/JRAK/article/view/22684>

- Tuvadaratragool, S. (2013). *The Role of Financial Ratios in Signalling Financial Distress : Evidence from Thai Listed Companies*. Thesis, Southern Cross University.
- Warren, C., Reeve, J., Duchac, J., Wahyuni, E., & Jusuf, A. (2017). *Pengantar Akuntansi-Adaptasi Indonesia* (20th ed.). Salemba Empat.
- Weygandt, J., Kimmel, P., & Kieso, D. (2015). *Financial Accounting: IFRS 3 Edition* (3rd ed.). John Wiley & Sons, Inc.
- Wu, D., Ma, X., & Olson, D. (2022). Financial distress prediction using integrated Z-score and multilayer perceptron neural networks. *Decision Support Systems*. doi:<https://doi.org/10.1016/j.dss.2022.113814>
- Wulandari, E. W., & Jaeni. (2021). Faktor-Faktor Yang Mempengaruhi Financial Distress. *JlUBJ: Jurnal Ilmiah Universitas Batanghari Jambi*, 21(2). doi:<http://dx.doi.org/10.33087/jiubj.v21i2.1495>
- Yasar, B., Martin, T., & Kiessling, T. (2020). An empirical test of signalling theory. *Management Research Review*, 43(11), pp, 1309-1335. doi:<https://doi.org/10.1108/MRR-08-2019-0338>