

**DAFTAR PUSTAKA**

- Afriyeni,E. (2012). Model Prediksi Financial Distress Perusahaan.*Polbisnis*,Vol 4, No 2.
- Arikunto.(2002).*Metodologi Penelitian Suatu Pendekatan Proposal*,Cetakan kedua.PT Rineka Cipta,Jakarta
- Aghaei,M.,Kazemi,A.,Moezzi,A.D.,Rajabian,M.,Beigi,M.Asadollahi,A.(2013).Finan-  
cial 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.
- Ahmad,G.N.(2013).Analysis of Financial Distress in Indonesian Stock Exchange.  
*Society of Interdisciplinary Business Research*,Vol 2,No 2.
- Almilia,L.S dan Kristijadi,E.(2003).Analisis Rasio Keuangan untuk Memprediksi  
Kondisi Financial Distress Perusahaan Manufaktur yang Terdaftar di Bursa  
Efek Jakarta.*Jurnal akuntansi dan Auditing Indonesia*,Vol 7,No 2.
- Almilia,L.S.(2006).Prediksi Kondisi Financial Distress Perusahaan Go-Public  
dengan Menggunakan Analisis Multinomial Logit.*Jurnal Ekonomi dan  
Bisnis*,Vol 8,No 1.
- Altman,E.I.(1968).Financial Ratios,Discriminant Analysis and The Prediction of  
Corporate Bankruptcy.*The Journal of Finance*,Vol 23,No 4.
- Altman,E.I.,Haldeman,R.G.,Narayana,P.(1977).A New Model to Identify  
Bankruptcy Risk of Corporations.*Journal of Banking and Finance*,Vol 1,Hal  
29-54.
- Andre,O. (2009). *Pengaruh Profitabilitas, Likuiditas dan Leverage dalam  
Memprediksi Financial Distress*.Skripsi.Ekonomi.Universitas Negeri  
Padang.Padang.
- Aziz,A.,Emanuel,D.C. dan Lawson,G.H.(1988).Bankruptcy Prediction- An  
Investigation of Cash Flow Based Models.*Journal of Management Studies*,Vol  
25,No 5,Hal 419-435.
- Beaver,W.H.(1966).Financial Ratios as Predictors of Failure.*Journal of Accounting  
Research (Supplement)*,Hal 71-111.
- Betts,J.,Belhoul,D.(1987).The effectiveness of incorporating stability measures in  
company failure models.*Journal of Business,Finance and Accounting*,Vol  
14,No 3,Hal 323-334.

- Bhunia,A.,Sarkar,R.(2011).A Study of Financial Distress based on MDA.*Journal of Management Research*,Vol 3,No 2.
- Blum,M.P.(1974).The Failing Company Doctrine. *Boston College Law Review*,Vol 16, No 1,Hal 1.
- Casey,C.dan Bartczak, N.(1985).Using Operating Cash Flow Data to Predict Financial Distress: Some Extensions.*Journal of Accounting Research*,Vol 23,No 1,Hal 384- 401.
- Coats, P.K. and Fant, L.F.(1993).Recognizing financial distress patterns using a neural network tool. *Financial Management*,Vol 22,No 3,Hal 142-155.
- Dakovic,R.Czado,C.,Berg,D.(2007).Bankruptcy Prediction in Norway: A Comparison Study.*Statistical Research Report*,Vol 4.
- Deakin, E.B. (1972).A Discriminant Analysis of Predictors of Business Failure.*Journal of Accounting Research*,Hal 167-179.
- Djarwanto.(2010).*Pokok-pokok Analisis Laporan Keuangan*,Edisi 2.BPFE Yogyakarta,Yogyakarta.
- Fan,A.,Palaniswami,M.(2000).Selecting bankruptcy predictors using a support vector machine approach. *Paper presented at 2000 IEEE-INNS-ENNS International Joint Conference on Neural Networks*.
- Fuad,M.,Christin,H.,Nurela.,Sugiarto.,Paulus. (2001).*Pengantar Bisnis*,Cetakan kedua. PT Gramedia Pustaka Utama,Jakarta.
- Foster.,George (1986).*Financial Statement Analysis*.Prentice Hall International Inc.
- Ghozali,H.I. (2006).*Aplikasi Analisis Multivariate dengan Program SPSS*,Cetakan keempat.Badan Penerbit Universitas Diponegoro,Semarang.
- Gilbert, L.R., Menon, K. and Schwartz, K.B. (1990).Predicting Bankruptcy for Firms in Financial Distress. *Journal of Business Finance & Accounting*,Vol 17,No 1,Hal 161- 171.
- Hamid,E.S (2009).Akar Krisis Ekonomi Global dan Dampaknya Terhadap Indonesia. *Jurnal Ekonomi Islam*,Vol 3,No 1.
- Harahap,S.S.(2001).*Analisa Kritis Atas Laporan Keuangan*,Cetakan ketiga.Raja Grafindo Persada,Jakarta.
- Harahap,S.S.(2002).*Teori Akuntansi Laporan Keuangan*.PT Bumi Aksara,Jakarta.

- Harahap,S.S.(2006).*Analisis Kritis Atas Laporan Keuangan*,Edisi 1.PT Raja Grafindo Persada,Jakarta.
- Hair,J.F.JR. (2007).*Multivariate Data Analysis*.Upper Saddle River,Prentice Hall.
- Hanafi.,Mamduh,M.(2008).*Manajemen Keuangan*,Edisi satu.BPFE,Yogyakarta.
- Harnanto.(1985).*Dasar-dasar Akuntansi*.BPFE,Yogyakarta.
- He,Y.,Kamath,R.,Meier,H.H. (2005). An Empirical Evaluation of Bankruptcy Prediction Models for Small Firms : An Over-The- Counter (OTC) Market Experience. *Journal of Academy of Accounting and Financial Studies*, Vol 9, No 1.
- Ikatan Akuntansi Indonesia.(2002).*Standar akuntansi Keuangan*.Salemba Empat,Jakarta.
- Indah,S.(2005).*Analisis Penggunaan Z-Score Altman untuk Menilai Potensi Kebangkrutan Perusahaan Manufaktur di Bursa Efek Jakarta Periode 1995-2002*. Skripsi.Manajemen.Universitas Sebelas.Surakarta.
- Hartono,J. (2010). *Metodologi Penelitian Bisnis*,Edisi pertama,Cetakan ketiga.BPFE, Yogyakarta.
- Junare,S.O.,Abhishek,P.,Jayesh,P.(2012).Predicting Corporate Bankruptcy using Financial Ratios: An Empirical Analysis: Indian evidence from 2007-2010. *GFJMR*,Vol 4.
- Kasmir.(2012).*Analisis Laporan Keuangan*,Cetakan kelima.PT Raja.Grafindo Persada, Jakarta.
- Largay,III,J.A dan Stickney,C.P.(1980).Cash Flows, Ratio Analysis and the W.T. Grant Company Bankruptcy.*Financial Analysts Journal*,Hal 51-54.
- Lee, T.(1982).Laker Airways - The Cash Flow Truth.*Accountancy*,Hal 115-116.
- Lennox,C.(1999).Identifying Failing Companies:A Reevaluation of the Logit, Probit and DA Approaches..*Journal of Economics and Business*,Vol 51,No 347-364.
- Li,J.(2012).Prediction of Corporate Bankruptcy from 2008 Through 2011.*Journal of Accounting and Finance*,Vol 12,No 1.
- Low,S.W.,Nor,F.M.,Yatim,P. (2001). Predicting Corporate Financial Distress Using The Logit Model:The Case of Malaysia.*Asian Academy of Management Journal*,Vol 6, No 1, Hal 49-61.

- Molinero,C.,Cinca,C.(2001).Bank failure:a multidimensional scaling approach, European.*Journal of Finance*,Vol 7,No 2,Hal 165-183.
- Marais,M.L.,Patell,J.M.,Wolfson, M.A.(1984).The experimental design of classification models: An application of recursive partitioning and bootstrapping to commercial bank loan classifications.*Journal of Accounting Research*,Vol 22,Hal 87-114.
- McKee,T.E.(2003).Rough sets bankruptcy prediction models versus auditor signalling rates.*Journal of Forecasting*,Vol 22,No 8,Hal 569-586.
- Mensah,Y.M.(1983).The Differential Bankruptcy Predictive Ability of Specific Price Level Adjustments:Some Empirical Evidence.*The Accounting Review*,Vol 28,No2,Hal 228-245.
- Munawir,S.(2004).*Analisis Laporan Keuangan*, Edisi keempat.Liberty,Yogyakarta.
- Norton,C.L. and Smith,R.E.(1979) .A Comparison of General Price Level and Historical Cost Financial Statement in Prediction of Bankruptcy.*The Accounting Review*,Hal 72-87.
- Ohlson,J.A.(1980).Financial Ratios and Probabilistic Prediction of Bankruptcy.*Journal of Accounting Research*,Vol 18,No 1,Hal 109-131.
- Pantalone,C. and Platt,M.(1987).Predicting failure of savings and loan associations.*American Real Estate and Urban Economics Association Journal*,Vol 15,No2,Hal 46-64.
- Pasaribu,R.B.F.(2008).Financial Distress Prediction In Indonesia Stock Exchange.*Journal of Economics,Business,and Accounting*,Vol 11,No 2,Hal 152-172.
- Peter dan Yoseph.(2011).Analisis Kebangkrutan dengan Metode Z-Score Altman, Springate dan Zmijewski pada PT.Indofood Sukses Makmur Tbk Periode 2005-2009.*Akurat Jurnal Ilmiah Akuntansi*,Vol 4, No 2.
- Piesse,J. and Wood,D.(1992).Issues in assessing MDA models of corporate failure: a research note.*British Accounting Review*,Vol 24,Hal 33-42.
- Platt,J.C.(1999).Fast Training of Support Vector Machines Using Sequential Minimal Optimization.*MIT press*.UK.
- Platt,H., dan M.B.Platt.,(2002).Predicting Financial Distress.*Journal of Financial Service Professionals*,Vol 56,Hal 12-15.
- Pongsatit,S.,Ramage,J.,Lawrence,H. (2004).Bankruptcy Prediction for Large and Small Firms in Asia: A Comparison of Ohlson and Altman.*Journal of Accounting and Corporate Governance*,Vol 1,No 2,Hal 1-13.

- Prastowo,D.,Juliaty,R.(2010).*Analisis Laporan Keuangan*,Edisi ketiga.UPP STIM YKPN.
- Ramadhani,A.S dan Lukviarman,N.(2009).Perbandingan Analisis Prediksi Kebangkrutan Menggunakan Model Altman Pertama, Altman Revisi, dan Altman Modifikasi dengan Ukuran dan Umur Perusahaan sebagai Variabel Penjelas.*Jurnal Siasat Bisnis*,Vol 13,Hal 15-28.
- Riyanto.(2008).*Dasar-dasar Pembelajaran Perusahaan*,Edisi keempat.BFPE, Yogyakarta.
- Sawir,A.(2005).*Analisis Kinerja Keuangan dan Perencanaan Keuangan Perusahaan*.PT Gramedia Pustaka Utama,Jakarta.
- Salehi,M. dan Shiri,M.M.(2012).Prediction of financial distress in Tehran Stock Exchange using DEA approach. Research.*Indian Journal of Science and Technology*, Vol 5,No 10.
- Sharma,D.S.(2001).The Role of Cash Flow Information in Predicting Corporate Failure: The State of the Literature. *Managerial Finance*,Vol 27,No 4.
- Sheikhi,M.,Shams,M.F.,Sheikhi,Z.(2012).Financial Distress Prediction Using Distress Score as a Predictor.*International Journal of Business and Management*,Vol 7,No 1.
- Soemarso.(2005).*Analisis Laporan Keuangan*.ANDI,Jakarta.
- Sudaryat.(2009).*Kebangkrutan Dunia Usaha*.Pikiran Rakyat.4 Maret 2009,Hal 20.
- Sugiono.(2012).*Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*,Cetakan kelimabelas.Alfabeta,Bandung.
- Sulaiman,M.(2001).Predicting Corporate Failure in Malaysia:An Application of The Logit Model to Financial Ratio Analysis. *Asian Academy of Management Journal*, Vol 6,No 1,Hal 99-118.
- Suliyanto.(2009).*Metode Riset Bisnis*,Edisi kedua.ANDI, Yogyakarta.
- Sunjoyo,Setiawan,R.,Carolina,V.,Magdalena,N.,Kurniawan,A.(2013).*Aplikasi SPSS untuk Smart Riset*.Alfabeta,Bandung.
- Supardi dan Mastuti,S.(2003).Validitas Penggunaan Z-Score Analisis Altman untuk Menilai Kebangkrutan pada Perusahaan Perbankan Go Publik di Bursa Efek Jakarta. *Kompak*,No 7,Hal 68-69.
- Tabachnick,B.G. dan Fidel,L.S.(2000).Using Multivariate Statistic.*Allyn and Bacon Press*,UK.

- Tam, K.Y. and Kiang, M.Y. (1992). Managerial applications of neural networks: the case of bank failure predictions. *Management Science*, Vol 38, No 7, Hal 926-947.
- Taffler, R.J. (1982). Forecasting company failure in the UK using discriminant analysis and financial ratio data. *Journal of the Royal Statistical Society, Series A*, Vol 145, No 3, Hal 342-358.
- Taffler, R.J. (1984). Empirical models for the monitoring of UK corporations. *Journal of Banking and Finance*, Vol 8, No 2, Hal 199-227.
- Thomas, L.C., Edelman, D.B. dan Crook, J.N. (2002). *Credit Scoring and Its Applications*, Society for Industrial and Applied Mathematics. PA, Philadelphia
- Trigueiros, D. dan Taffler, R. (1996). Neural networks and empirical research in accounting. *Accounting and Business Research*, Vol 26, No 4, Hal 347-355.
- Ward, T.J. (1992). Cash Flow Information and the Prediction of Financially Distressed Mining, Oil and Gas Firms: A Comparative Study. *Journal of Applied Business Research*, Vol 10, No 3.
- Warren, S., Carl. (2006). *Accounting: Pengantar Akuntansi*. Salemba empat, Jakarta.
- Weston, J.F dan Brigham, E.F. (1993). *Manajemen Keuangan*. Erlangga, Jakarta.
- Wruck, K. (1990). Financial distress, reorganization, and organizational efficiency. *J. Financ. Econ*, Vol 27, Hal 419-444.
- [www.bi.go.id/web/id/Moneter/Inflasi/Data+Inflasi](http://www.bi.go.id/web/id/Moneter/Inflasi/Data+Inflasi)
- [www.idx.co.id](http://www.idx.co.id)