

## ABSTRAK

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**PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP *FINANCIAL DISTRESS*** (xiii + 56 halaman: 1 gambar; 11 tabel; 2 lampiran)

Penelitian ini menjelaskan permasalahan dalam suatu perusahaan yang saat ini sering terjadi di dunia bisnis, hal ini menuntut pengelola perusahaan dan pemegang saham untuk saling bekerjasama agar perusahaan dapat meningkatkan kinerja perusahaan sehingga dapat terhindar dari kesulitan keuangan. Tujuan dalam penelitian ini yaitu untuk menguji pengaruh *good corporate governance* terhadap *financial distress*. Pada penelitian ini, *good corporate governance* diproses dengan indikator dewan direksi, komisaris independen, komite audit, kepemilikan manajerial dan kepemilikan institusional. Populasi penelitian merupakan perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) pada periode tahun 2016-2019. Sampel dipilih menggunakan metode *purposive sampling* dan diperoleh 108 sampel. Pengolahan data dilakukan dengan metode kuantitatif menggunakan teknik analisis regresi linear. Hasil penelitian menunjukkan bahwa variabel dewan direksi memiliki pengaruh negatif yang signifikan terhadap *financial distress*. Sementara, variabel komisaris independen tidak berpengaruh dan variabel komite audit, kepemilikan manajerial, kepemilikan institusional berpengaruh positif.

Kata kunci: *Good Corporate Governance, Financial Distress*

Referensi: 21 (1968-2019)

## ABSTRACT

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***THE EFFECT OF GOOD CORPORATE GOVERNANCE ON FINANCIAL DISTRESS*** (xiii + 56 pages: 1 picture; 11 tables; 2 attachment)

*This research explains the problems in a company that currently often occur in the business world, this requires company managers and shareholders to work together so that companies can improve company performance so that they can avoid financial difficulties. The purpose of this research is to examine the effect of good corporate governance on financial distress. In this research, good corporate governance is proxied by indicators of the board of directors, independent commissioners, audit committee, managerial ownership and institutional ownership. The research population is a manufacturing company in the basic industrial sector and chemicals listed on the Indonesia Stock Exchange (BEI) in the period 2016-2019. The sample was selected using purposive sampling method and obtained 108 samples. Data processing is done by quantitative methods using linear regression analysis techniques. The results showed that the board of directors variable has a significant negative effect on financial distress. Meanwhile, the independent commissioner variable has no effect and the audit committee variable, managerial ownership, institutional ownership have a positive effect.*

*Keywords: Good Corporate Governance, Financial Distress*

*Reference: 21 (1968-2019)*