

ABSTRAK

Margarita Ghanny (01018200003)

“PENGARUH KINERJA KEUANGAN DAN TAX MANAGEMENT TERHADAP FINANCIAL DISTRESS DENGAN LEVERAGE SEBAGAI VARIABEL MODERASI”

(XIX + 79 halaman; 1 gambar; 11 tabel; 14 lampiran)

Penelitian ini bertujuan untuk menguji dan mendapatkan bukti empiris mengenai pengaruh kinerja keuangan dan tax management terhadap financial distress dengan leverage sebagai variabel moderasi. Variabel independen yang digunakan dalam penelitian ini adalah kinerja keuangan dan tax management. Sementara itu, untuk variabel moderasi yang digunakan dalam penelitian ini yaitu leverage, serta variabel dependen yang digunakan dalam penelitian kali ini, yakni *financial distress* yang diukur dengan *altman z-score*. Sampel yang dikumpulkan dan digunakan adalah data sekunder dari laporan keuangan perusahaan Sektor Industri Barang Konsumsi Makanan dan Minuman yang tersedia di situs resmi Bursa Efek Indonesia dari tahun 2018-2022 sebanyak 215 data. Teknik dalam mengumpulkan sampel menerapkan metode *purposive sampling* dan dianalisis menggunakan metode regresi logistik dengan bantuan perangkat lunak STATA. Hasil penelitian ini menunjukkan bahwa kinerja keuangan tidak berpengaruh terhadap financial distress, tax management berpengaruh negatif terhadap financial distress, leverage sebagai variabel moderasi terbukti tidak dapat memperlemah pengaruh negatif hubungan kinerja keuangan dan financial distress, leverage sebagai variabel moderasi terbukti memperlemah pengaruh negatif hubungan tax management dan financial distress.

Kata Kunci : Kinerja Keuangan, Tax Management, Leverage, Financial Distress

Referensi : 55 (2011-2023)

ABSTRACT

Margarita Ghanny (01018200003)

"THE INFLUENCE OF FINANCIAL PERFORMANCE AND TAX MANAGEMENT ON FINANCIAL DISTRESS WITH LEVERAGE AS A MODERATION VARIABLE"

(XIX + 79 pages; 1 figure; 11 tables; 14 appendices)

This research aims to test and obtain empirical evidence regarding the influence of financial performance and tax management on financial distress with leverage as a moderating variable. The independent variables used in this research are financial performance and tax management. Meanwhile, the moderating variable used in this research is leverage, as well as the dependent variable used in this research, namely financial distress as measured by the Altman z-score. The samples collected and used were secondary data from the financial reports of companies in the Food and Beverage Consumer Goods Industry Sector which were available on the official website of the Indonesia Stock Exchange from 2018-2022, totaling 215 pieces of data. The technique for collecting samples applies the purposive sampling method and is analyzed using the logistic regression method with the help of STATA software. The results of this study show that financial performance has no effect on financial distress, tax management has a negative effect on financial distress, leverage as a moderating variable is proven not to be able to weaken the negative effect of the relationship between financial performance and financial distress, leverage as a moderating variable is proven to weaken the negative effect of the relationship between tax management and financial distress.

Keywords: Financial Performance, Tax Management, Leverage, Financial Distress

Reference: 55 (2011-2023)