

***THE EFFECT OF INDEPENDENT COMMISSIONER, AUDIENCE COMMITTEE,
INSTITUTIONAL OWNERSHIP, COMPANY SIZE TO THE FINANCIAL DISTRESS.***

***(Empirical Study on the Manufacture Company Listed on Indonesian Stock Exchange
2014-2018)***

Nofia anggraini, Herawati¹, Resti Yulistia Muslim¹
Accounting Development of Economic and business Faculty, Bung Hatta University
e-mail : Nofianggraini26@gmail.com

Abstract

The purpose of this study was to analyze the influence of Corporate Governance (Independent Commissioner, Audience Committee, Institutional Ownership, Company Size) to the financial distress. this study focusing on manufacturing companies. The data used in this study were secondary data from the Indonesian Stock Exchange (BEI) which listed in 2014-2018 in BEI. The samples used in this research are 104. The results show independent commissioner, Audience Committee, Institutional Ownership, Company Size simultaneously affect the condition of financial distress. Audience Committee variable do not affect the condition of fianacial distress. Audience Committee significantly influence affect the condition of financial distress. , Institutional Ownership do not affect condition of financial distress. Company Size significantly influence affect the condition of financial distress.

Keywords : Independent Commissioner, Audience Committee, Institutional Ownership, Company Size, financial distress.

PENGARUH KOMISARIS INDEPENDEN, KOMITE AUDIT, KEPEMILIKAN INSTITUSIONAL DAN UKURAN PERUSAHAAN TERHADAP *FINANCIAL DISTRESS*

(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2014-2018)

Nofia anggraini, Herawati¹, Resti Yulistia Muslim¹
Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Bung Hatta

e-mail : Nofianggraini26@gmail.com

Abstrak

Tujuan penelitian ini adalah untuk menganalisis pengaruh komisaris independen, komite audit, kepemilikan institusional dan ukuran perusahaan terhadap *financial distress*. Penelitian ini berfokus pada perusahaan manufaktur. Data yang digunakan adalah data sekunder dari laporan keuangan perusahaan manufaktur sejak 2014-2018. Sampel dipilih dengan metode *purposive sampling* sebanyak 104 perusahaan. Hasil penelitian menunjukkan bahwa komisaris independen, komite audit, kepemilikan institusional dan ukuran perusahaan berpengaruh simultan terhadap *financial distress*. Komisaris independen tidak berpengaruh terhadap *financial distress*. Komite audit berpengaruh negatif terhadap *financial distress*. Kepemilikan institusional tidak berpengaruh terhadap *financial distress*. Ukuran perusahaan berpengaruh negatif terhadap *financial distress*.

Kata kunci : komisaris independen, komite audit, kepemilikan institusional, ukuran perusahaan, *financial distress*.