

**PENGARUH MEKANISME CORPORATE GOVERNANCE TERHADAP
FINANCIAL DISTRESS**

SKRIPSI



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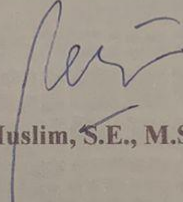
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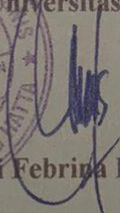


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**PENGARUH MEKANISME *CORPORATE GOVERNANCE* TERHADAP
*FINANCIAL DISTRESS***

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *corporate governance* terhadap *financial distress* pada seluruh perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2020-2021, dengan menggunakan metode *purposive sampling*. Sampel yang didapat adalah sebanyak 153 sampel seluruh perusahaan yang terdaftar di BEI. Jenis data yang digunakan dalam penelitian ini adalah data sekunder yang diperoleh dari www.idx.co.id. Data diolah dengan menggunakan SPSS 25. Teknik analisis data yang digunakan dalam penelitian ini adalah statistik deskriptif, analisis regresi logistik dan pengujian hipotesis.

Hasil penelitian ini menunjukkan bahwa variabel ukuran dewan komisaris berpengaruh negatif signifikan terhadap *financial distress*, sedangkan kepemilikan institusional, kepemilikan manajerial, ukuran komite audit, frekuensi pertemuan komite audit dan jumlah rapat dewan komisaris tidak berpengaruh terhadap *financial distress*.

Kata Kunci : *financial distress, corporate governance, mekanisme corporate governance*

***THE EFFECT OF MEKANISME CORPORATE GOVERNANCE ON FINANCIAL
DISTRESS***

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ABSTRACT

This study aims to determine the effect of corporate governance on financial distress in all companies listed on the Indonesia Stock Exchange in 2020-2021, using the purposive sampling method. The samples obtained were as many as 153 samples of all companies listed on the IDX. The type of data used in this study is secondary data obtained from www.idx.co.id. The data were processed using SPSS 25. The data analysis techniques used in this study were descriptive statistics, logistic regression analysis and hypothesis testing.

The results of this study indicate that the variable size of the board of commissioners has a significant negative effect on financial distress, while institutional ownership, managerial ownership, audit committee size, frequency of audit committee meetings and number of board of commissioners meetings have no effect on financial distress.

Keywords: financial distress, corporate governance, mekanisme corporate governance

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