

ABSTRAK

PENGARUH GOOD CORPORATE GOVERNANCE, KINERJA KEUANGAN DAN UKURAN PERUSAHAAN TERHADAP *FINANCIAL DISTRESS* PADA PERUSAHAAN BADAN USAHA MILIK NEGARA

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Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance* (frekuensi pertemuan komite audit, ukuran dewan direksi, ukuran dewan komisaris, ukuran komite audit dan komite manajemen resiko) dan rasio keuangan (likuiditas, profitabilitas, aktivitas) serta ukuran perusahaan terhadap *financial distress*. Sampel penelitian ini terdiri atas 16 perusahaan yang dipilih secara *purposive sampling* dari perusahaan BUMN yang terdaftar di Bursa Efek Indonesia selama 2014-2020. Data laporan keuangan diperoleh dari website resmi www.idx.co.id.

Metode penelitian yang digunakan merupakan metode kuantitatif dengan teknik analisis logistik dan menggunakan alat uji statistik SPSS versi 25.0. Hasil penelitian ini menunjukkan bahwa ukuran dewan direksi, ukuran dewan komisaris, ukuran komite audit tidak berpengaruh terhadap *financial distress*, Frekuensi rapat komite audit dan ukuran manajemen resiko berpengaruh negative dan signifikan terhadap *financial distress*. Likuiditas tidak berpengaruh terhadap *financial distress*. Profitabilitas dan aktivitas berpengaruh positif dan signifikan terhadap *financial distress*. Sedangkan ukuran perusahaan berpengaruh negatif dan signifikan terhadap *financial distress*.

Kata Kunci: *Good Corporate Governance*, Rasio Keuangan, Ukuran Perusahaan, *Financial Distress*.

ABSTRACT

THE EFFECT OF GOOD CORPORATE GOVERNANCE, FINANCIAL PERFORMANCE AND FIRM SIZE ON FINANCIAL DISTRESS IN STATE-OWNED ENTERPRISES

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The purpose of this research is to test the influence of good corporate governance (Frequency of audit committee meetings, the number of board of director, the number of board of commissioner, the number of audit committee, risk management committee) and the financial ratio (liquidity, profitability, activity) and firm size to the financial distress. The research samples are 16 companies which have been selected by using purposive sampling of the BUMN companies which are listed in Indonesia stock exchange in 2014-2020 periods. The financial statement has been obtained from www.idx.co.id.

The research method has been done by using quantitative method with the logistic analysis technique and it is also done by using the statistic instruments of SPSS 25.0 version. The result of this research shows that the the number of board of director, the number of board of commissioner, the number of audit committee does not have any influence to the financial distress. Frequency of audit committee meetings and risk management committee are negative influence to the financial distress. Liquidity does not have any influence to the financial distress. Profitability and activity are positive influence to the financial distress. Firm Size are negative influence to the financial distress

Keywords: *Good Corporate Governance, Financial Ratio, Firm Size, Financial Distress*