

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh *dewan direksi*, *dewan komisaris*, *likuiditas*, *profitabilitas*, *leverage*, dan *ukuran perusahaan* terhadap financial distress. Objek penelitian adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2012-2016. Penelitian ini menggunakan metode *purposive sampling* sebagai Teknik pengambilan sampel dengan total sampel yang digunakan yaitu 480 sampel. Alat analisis yang digunakan pada penelitian ini adalah regresi logistic dengan program spss 23.

Hasil dari penelitian ini adalah dewan direksi berpengaruh negatif signifikan terhadap financial distress, dewan komisaris tidak berpengaruh terhadap financial, likuiditas berpengaruh negatif signifikan terhadap financial distress, profitabilitas berpengaruh negatif signifikan terhadap financial distress, leverage berpengaruh positif signifikan terhadap financial distress, dan ukuran perusahaan tidak berpengaruh terhadap financial distress.

Kata kunci : dewan direksi, dewan komisaris, likuiditas, profitabilitas, leverage, ukuran perusahaan, financial distress

ABSTRACT

This study aims to analyze the influence of the board of directors, board of commissioners, liquidity, profitability, leverage, and firm size on financial distress. The object of research is manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2012-2016. This study used a purposive sampling method as a sampling technique with a total sample of 480 samples. The analytical tool used in this study is logistic regression with SPSS 23 program.

The results of this study are that the board of directors has a significant negative effect on financial distress, the board of commissioners has no effect on financial, liquidity has a significant negative effect on financial distress, profitability has a significant negative effect on financial distress, leverage has a significant positive effect on financial distress, and firm size has no effect towards financial distress.

Keywords: board of directors, board of commissioners, liquidity, profitability, leverage, company size, financial distress