

## ABSTRAK

**Ghina Aulia Atika, NIM 7163220022, Pengaruh Likuiditas, Profitabilitas, Leverage, Good Corporate Governance, dan Ukuran Perusahaan Terhadap Financial Distress Pada Perusahaan Aneka Industri Yang Terdaftar di BEI Periode 2016-2018, Skripsi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2020.**

Permasalahan dalam penelitian ini adalah apakah likuiditas, profitabilitas, *leverage*, kepemilikan institusional, komisaris independen, komite audit, dan ukuran perusahaan berpengaruh terhadap *financial distress*. Penelitian ini bertujuan untuk memperoleh bukti empiris pengaruh secara simultan antara likuiditas, profitabilitas, *leverage*, kepemilikan institusional, komisaris independen, komite audit, dan ukuran perusahaan terhadap *financial distress*.

Populasi dalam penelitian ini adalah seluruh perusahaan aneka industri yang terdaftar di Bursa Efek Indonesia tahun 2016-2018. Metode pengambilan sampel yang digunakan adalah *purposive sampling*. Berdasarkan metode *purposive sampling*, sampel yang diperoleh sebanyak 21 perusahaan pada periode 2016-2018 sehingga diperoleh 63 data observasi. Analisis data dalam penelitian ini menggunakan pendekatan kuantitatif dengan melakukan uji asumsi klasik, analisis regresi berganda dan uji hipotesis dibantu dengan program SPSS 25.

Hasil penelitian ini menunjukkan likuiditas secara parsial berpengaruh positif dan signifikan terhadap *financial distress*. Profitabilitas secara parsial berpengaruh positif dan signifikan terhadap *financial distress*. *Leverage* secara parsial berpengaruh negative dan signifikan terhadap *financial distress*. Kepemilikan institusional secara parsial tidak berpengaruh terhadap *financial distress*. Komisaris independen secara parsial berpengaruh positif dan signifikan terhadap *financial distress*. Komite audit secara parsial tidak berpengaruh terhadap *financial distress*. Ukuran perusahaan secara parsial tidak berpengaruh terhadap *financial distress*. Secara simultan likuiditas, profitabilitas, *leverage*, kepemilikan institusional, komisaris independen, komite audit, dan ukuran perusahaan berpengaruh terhadap *financial distress*. Besarnya pengaruh ini juga ditunjukkan oleh nilai koefisien determinasi ( $R^2$ ) yaitu, 0,643 atau sebesar 64,3%.

**Kata Kunci:** Likuiditas, Profitabilitas, *Leverage*, Kepemilikan Institusional, Komisaris Independen, Komite Audit, Ukuran Perusahaan, *Financial Distress*, *Altman Z-Score*

## ABSTRACT

**Ghina Aulia Atika, NIM 7163220022, *The Effect of Liquidity, Profitability, Leverage, Good Corporate Governance, and firm size on Financial Distress Distress in Various Industrial Companies Listed on the Indonesia Stock Exchange Period 2016-2018, Thesis, Department of Accountancy, Faculty of Economics, State University of Medan 2020.***

*The problem in this study is whether liquidity, profitability, leverage, institutional ownership, independent commissioners, audit committees, and firm size have influence to financial distress. This study aims to obtain empirical evidence of the simultaneous influence between liquidity, profitability, leverage, institutional ownership, independent commissioners, audit committees, and company size on financial distress.*

*The population in this study is an entire various industrial companies listed on the Indonesia Stock Exchange in 2016-2018. Sampling method used is purposive sampling. Based on purposive sampling method, samples obtained is 21 companies in the period 2016-2018 so obtain 63 observations. Data analysis in this study uses a quantitative approach by conducting a classic assumption test, multiple regression analysis and hypothesis testing aided by the SPSS 25 program.*

*The results of this study indicate that liquidity has a significant positive effect on financial distress. Profitability has a significant positive effect on financial distress. Leverage has a significant negative effect on financial distress. Institutional ownership has no effect on financial distress. Independent commissioner has a positive significant effect on financial distress. The audit committee has no effect on financial distress. Firm size has no effect on financial distress. Liquidity, profitability, leverage, institutional ownership, independent commissioners, audit committees, and firm size simultaneously have a significant effect on financial distress. The magnitude of this influence is also shown by the coefficient of determination ( $R^2$ ) 0.643 or 64.3%.*

**Keywords:** *Liquidity, Profitability, Leverage, Good Corporate Governance, Institutional Ownership, Independent Commissioners, Audit Committee, Company Size, Financial Distress, Altman Z-Score*