

ABSTRAK

Agussalim, 7101220001. Pengaruh Struktur *Corporate Governance* dan *Financial Indicators* Terhadap Kondisi *Financial Distress* pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. Skripsi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2014.

Permasalahan dalam penelitian ini apakah ada pengaruh ukuran dewan direksi, ukuran dewan komisaris, komisaris independen, kepemilikan institusional, kepemilikan manajerial, ukuran komite audit, CR, TLTA, ROA, dan TAT berpengaruh secara simultan terhadap kondisi *financial distress*. Penelitian ini bertujuan untuk mengetahui apakah ada pengaruh ukuran dewan direksi, ukuran dewan komisaris, komisaris independen, kepemilikan institusional, kepemilikan manajerial, ukuran komite audit, CR, TLTA, ROA, TAT berpengaruh terhadap kondisi *financial distress*.

Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Metode pengambilan sampel yang digunakan adalah metode *purposive sampling* sehingga diperoleh sampel sebanyak 81 untuk data 2011-2013. Data yang digunakan dalam penelitian ini adalah data sekunder yaitu berupa laporan keuangan yang diunduh dari www.idx.co.id. Teknik analisis data yang digunakan adalah model regresi logistic yang diuji secara simultan dengan menggunakan SPSS versi 20.

Hasil ini menunjukkan secara simultan ukuran dewan direksi, ukuran dewan komisaris, komisaris independen, kepemilikan institusional, kepemilikan manajerial, ukuran komite audit, CR, TLTA, ROA, dan TAT berpengaruh signifikan ($0,000 < 0,05$) terhadap kondisi *Financial Distress*. Artinya semakin efektif dewan direksi, dewan komisaris, komisaris independen, kepemilikan institusional, kepemilikan manajerial, komite audit, CR, TLTA, ROA, dan TAT maka semakin kecil kemungkinan terjadinya kondisi *Financial Distress*.

Berdasarkan hasil penelitian ini, maka dapat disimpulkan bahwa variabel ukuran dewan direksi, ukuran dewan komisaris, komisaris independen, kepemilikan institusional, kepemilikan manajerial, ukuran komite audit, CR, TLTA, ROA, dan TAT secara simultan berpengaruh signifikan terhadap kondisi *Financial Distress*.

Kata kunci: *Corporate Governance, Financial Indicators, dan Financial Distress*

ABSTRACT

Agussalim, 7101220001. Effect of Structure Corporate Governance and Financial Distress Financial Condition Indicators Against the Manufacturing Companies Listed in Indonesia Stock Exchange. Thesis, Department of Accounting, Faculty of Economics, University of Medan, 2014.

Problems in this study whether there was an effect size of the board of directors, board size, independent directors, institutional ownership, managerial ownership, the size of the audit committee, CR, TLTA, ROA, and TAT simultaneous effect on financial distress. This study aims to determine whether there was an effect size of the board of directors, board size, independent directors, institutional ownership, managerial ownership, the size of the audit committee, CR, TLTA, ROA, TAT effect on financial distress.

The population in this study are all companies listed on the Indonesia Stock Exchange (IDX). The sampling method used is purposive method sumpling thus obtained a sample of 81 to the data from 2011 to 2013. The data used in this research is secondary data in the form of financial statements diunduhj of www.idx.co.id. The data analysis technique used is logistic regression models were tested simultaneously by using SPSS version 20.

These results demonstrate the simultaneous size of the board of directors, board size, independent directors, institutional ownership, managerial ownership, the size of the audit committee, CR, TLTA, ROA, and TAT significant effect ($0.000 < 0.05$) on the condition of Financial Distress. This means that the effective board of directors, board of directors, independent directors, institutional ownership, managerial ownership, the audit committee, CR, TLTA, ROA, and TAT, the smaller the likelihood of Financial Distress conditions.

Based on these results, it can be concluded that the variable size of the board of directors, board size, independent directors, institutional ownership, managerial ownership, the size of the audit committee, CR, TLTA, ROA, and TAT simultaneously significant effect on the condition of Financial Distress.

Keywords: *Corporate Governance, Financial Indicators, and Financial Distress*