

**PENGARUH *GOOD CORPORATION GOVERNANCE* TERHADAP
FINANCIAL DISTRESS PADA PERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI BARANG KONSUMSI YANG TERDAFTAR DI BURSA EFEK
INDONESIA PADA TAHUN 2015-2020.**

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh antara *Good Corporation Governance* (GCG) terhadap *Financial Distress* pada perusahaan manufaktur. Dalam penelitian ini terdapat 5 variabel independen yang akan diuji, yaitu Kepemilikan Manajerial, Kepemilikan Institusional, Dewan Komisaris Independen, Dewan Direksi dan Komite Audit serta variabel dependen yaitu *Financial Distress*. Populasi dari penelitian ini adalah Perusahaan Manufaktur Sektor Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia pada Tahun 2015-2020. Teknik sampling yang digunakan adalah *purposive sampling*, sehingga dapat diperoleh sampel sebanyak 36 perusahaan. Penelitian ini dilakukan pada tahun 2015-2020, sehingga jumlah data dalam penelitian ini sebanyak 216 data. Teknik yang digunakan dalam penelitian ini adalah teknik analisis data panel dengan alat Eviews 9.0. Penelitian ini menghasilkan bahwa Dewan Direksi berpengaruh signifikan terhadap *Financial Distress*. Sedangkan Kepemilikan Manajerial, Kepemilikan Institusional, Dewan Komisaris Independen, Komite Audit tidak berpengaruh signifikan terhadap *Financial Distress*.

Kata Kunci: *Good Corporation Governance, Financial Distress*

***THE EFFECT OF GOOD CORPORATION GOVERNANCE TOWARD
FINANCIAL DISTRESS IN MANUFACTURING COMPANIES IN THE
CONSUMER GOODS INDUSTRY SECTOR LISTED ON THE INDONESIAN
STOCK EXCHANGE IN 2015-2020.***

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ABSTRACT

The purpose of this study was to examine the effect of good corporate governance on financial distress in manufacturing companies. The independent variables used in this research was the managerial ownership, the institutional ownership, the board of independent commissaries, the Board of Directors and audit committees. The dependent variable used in this research was the financial distress. The population of this research was the manufacturing companies in the consumer goods industry sector listed on the indonesian stock exchange in 2015-2020. The sampling techniquw used in this research was the purposive sampling. The number of samples used in this research was 36 companies. The time of the research was 2015-2020 so that there were 216 data obtained. The technique used in this research is panel data analysis technique with Eviews 9.0. The result of this research was that the Board of Directors had a significant effect on the financial distress. However, the managerial ownership, the institutional ownership, the board of independent commissaries, audit committees had no significant effect on the financial distress.

Keywords: Good Corporation Governance, Financial Distress