

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kepemilikan manajerial terhadap potensi *financial distress*, komite audit terhadap potensi *financial distress*, komisaris independen terhadap potensi financial distress, likuiditas terhadap potensi *financial distress*, *leverage* terhadap potensi *financial distress*, dan profitabilitas terhadap potensi *financial distress*.

Populasi dalam penelitian ini adalah industri dasar & kimia yang terdaftar di Bursa Efek Indonesia. Periode yang digunakan adalah tahun 2014-2016. Sampel yang terpilih dengan metode purpose sampling adalah sebanyak 44 perusahaan atau 132 data.

Hasil pengujian statistik menunjukkan bahwa kepemilikan manajerial, komite audit, komisaris independen dan likuiditas tidak berpengaruh signifikan terhadap potensi *financial distress*, dan leverage dan profitabilitas berpengaruh terhadap potensi *financial distress*.

Kata Kunci : *Financial Distress, Komite Audit, Komisaris Independen, Likuiditas, Leverage dan Profitabilitas.*

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ABSTRACT

The Study aims to determine the effect of managerial ownership to financial distress, audit committee to financial distress, independent commissioner to financial distress, liquidity to financial distress, leverage to financial distress, and profitability to potential financial distress.

The population in this study are all companies basic industry & chemical companies in Indonesian Stock Exchange. In the Period 2014-2016. Sample were selected using purposive sampling method that has been determine so choosen 44 companies or 132 data.

The result showed that the variable of managerial ownership, audit committee, independent commissioner, and liquidity have no significant effect on distinguishing financial distress, and leverage and profitability significant in distinguishing of financial distress..

Keyword: *Financial Distress, Managerial Ownership, Audit Committee, Independent Commissioner, Liquidity, Leverage, and Profitability.*

