

ABSTRACT

This study aims to determine the effect of profitability, audit committee and independent commissioner on financial distress. The population in this study is the Property and Real Estate Sub Sector companies listed on the Indonesia Stock Exchange in the 2016-2018 period. The samples in this study were 93 of 31 companies that met the criteria. The sampling technique in this study used a purposive sampling method.

The results of this study indicate that Profitability, Independent Commissioners have a significant positive effect on Financial Distress. While the Audit Committee has no effect on Financial Distress.

Keywords: Profitability, Audit Committee, Independent Commissioner, and Financial Distress.



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ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh Profitabilitas, Komite Audit, dan Komisaris Independen, Terhadap *Financial Distress*. Populasi dalam penelitian ini perusahaan Sub Sektor *Property* dan *Real Estate* yang terdaftar di Bursa Efek Indonesia Periode 2016-2018. Sampel dalam penelitian ini sebanyak 93 dari 31 perusahaan yang memenuhi kriteria. Teknik pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling*.

Hasil penelitian ini menunjukkan bahwa Profitabilitas, Komisaris Independen berpengaruh positif signifikan terhadap *Financial Distress*. Sedangkan Komite Audit tidak berpengaruh terhadap *Financial Distress*.

Kata kunci : Profitabilitas, Komite Audit, Komisaris Independen, dan *Financial Distress*.



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