

Abstract

The Purpose of this research was to determine the effect of Board of Directors Size, Board of Commissioners Size, Audit Committee, Debt to Total Asset Ratio and Total Asset Turn Over on Financial Distress. The object of this research used were 18 mining sector companies listed on the IDX for the period 2014-2019 with logistic regression analysis method.

The results of this study indicate that the size of the Board of Directors has a significant positive effect on Financial Distress, the size of the Board of Commissioners has a significant negative effect on Financial Distress. The Audit Committee has no effect on Financial Distress. Leverage proxied by Debt to Assets Ratio (DAR) has no effect on Financial Distress. Operating Capacity proxied by Total Asset Turnover (TAT) has a significant negative effect on Financial Distress.

Keywords: *Board of Directors Size, Board of Commissioners Size, Audit Committee, Debt to Total Asset Ratio and Total Asset Turn Over and Financial Distress.*



Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh Ukuran Dewan Direksi, Ukuran Dewan Komisaris, Komite Audit, *Debt to Total Asset Ratio* dan *Total Asset Turn Over* Terhadap *Financial Distress*. Perusahaan ini menggunakan 18 sampel perusahaan sektor pertambangan yang terdaftar di BEI periode 2014-2019 dengan metode analisis regresi logistik.

Hasil penelitian ini menunjukkan bahwa Ukuran Dewan Direksi berpengaruh positif signifikan terhadap *Financial Distress*. Ukuran Dewan Komisaris berpengaruh negatif signifikan terhadap *Financial Distress*. Komite Audit tidak berpengaruh terhadap *Financial Distress*. *Leverage* yang diproksikan *Debt to Assets Ratio* (DAR) tidak berpengaruh terhadap *Financial Distress*. *Operating Capacity* yang diproksikan *Total Asset Turnover* (TAT) berpengaruh negatif signifikan terhadap *Financial Distress*.

Kata kunci: Ukuran Dewan Direksi, Ukuran Dewan Komisaris, Komite Audit, *Debt to Total Asset Ratio*, *Total Asset Turn Over* dan *Financial Distress*.

