ABSTRAK

Nama : Aisya Safura
Program Studi : Akuntansi
Judul : Pengaruh *Good Corporate Governance* dan *Leverage* Terhadap *Financial distress* di Perusahaan Sektor Energi yang Terdaftar di Bursa Efek Indonesia (BEI) tahun 2021–2023

Penelitian ini bertujuan untuk menguji pengaruh komisaris independen, kepemilikan institusional, komite audit, dan *leverage* terhadap *financial distress* pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia selama periode 2021–2023. Dari total populasi sebanyak 83 perusahaan, diperoleh 50 perusahaan sebagai sampel melalui teknik *purposive sampling*, sehingga menghasilkan 150 observasi. Pengolahan data panel dilakukan menggunakan *software Eviews* versi 12. Berdasarkan hasil uji normalitas yang menunjukkan data tidak berdistribusi normal, dilakukan deteksi dan eliminasi terhadap *outlier*, sehingga jumlah sampel akhir diperoleh sebanyak 44 perusahaan dengan total 132 observasi. Hasil penelitian menunjukkan bahwa komisaris independen dan komite audit tidak berpengaruh signifikan terhadap *financial distress*. Sebaliknya, kepemilikan institusional berpengaruh positif signifikan dan *leverage* memiliki pengaruh negatif signifikan terhadap *financial distress*.

Kata Kunci: Tata Kelola Perusahaan yang Baik, Komisaris Independen, Kepemilikan Institusional, Komite Audit, *Leverage*, *Financial Distress*

ABSTRACT

Name : Aisya Safura
Study Program: Accounting
Title : The Effect of Good Corporate Governance and Leverage on Financial distress in Energy Sector Companies Listed on the Indonesia Stock Exchange (IDX) in 2021–2023

This study aims to examine the effect of independent commissioners, institutional ownership, audit committees, and leverage on financial distress in energy sector companies listed on the Indonesia Stock Exchange during the period 2021–2023. From a total population of 83 companies, 50 companies were selected as samples using purposive sampling, resulting in 150 observations. Panel data analysis was conducted using Eviews software version 12. Based on the results of the normality test, which indicated that the data were not normally distributed, outliers were detected and eliminated, resulting in a final sample size of 44 companies with a total of 132 observations. The results of the study indicate that independent commissioners and audit committees do not have a significant effect on financial distress. Conversely, institutional ownership has a significant positive effect and leverage has a significant negative effect on financial distress.

Keywords*: *Good Corporate Governance, Independent Commissioners, Institutional Ownership, Audit Committee, Leverage, Financial Distress