

ABSTRAK

Nama : Dea Tri Ananda
Program Studi : Akuntansi
Judul : Pengaruh Interest Coverage Ratio dan Dewan Komisaris Terhadap *Financial Distress* Dengan Dimoderasi Oleh Komite Audit Pada Perusahaan Industri dan Barang Konsumsi Periode 2018-2022

Penelitian ini bertujuan untuk menguji pengaruh *interest coverage ratio* dan dewan komisaris terhadap *financial distress* dengan dimoderasi oleh komite audit. Sampel pada penelitian ini adalah perusahaan Industri dan Barang Konsumsi Di Bursa Efek Indonesia Periode 2018-2022. Dalam penarikan sampel, penulis menggunakan teknik *purposive sampling* yaitu metode pemilihan sampel yang didasarkan dengan kriteria-kriteria tertentu. Data yang digunakan diperoleh dari publikasi Bursa Efek Indonesia dan website resmi masing-masing perusahaan. Penelitian ini menggunakan 39 sampel dengan 5 tahun pengamatan sehingga totalnya sebanyak 195 observasi. Metode analisis yang digunakan dalam penelitian ini adalah kuantitatif, dengan pengujian menggunakan moderating regression analysis dengan aplikasi *Eviews 13*. Hasil penelitian ini menunjukkan bahwa *interest coverage ratio* berpengaruh positif terhadap *financial distress*, dewan komisaris berpengaruh negatif terhadap *financial distress*, komite audit dapat memoderasi dengan arah memperlemah pengaruh *interest coverage ratio* terhadap *financial distress*, sedangkan komite audit tidak dapat memoderasi pengaruh dewan komisaris terhadap *financial distress*.

Kata Kunci: *Interest Coverage Ratio*, Dewan Komisaris, *Financial Distress*, Komite Audit.

ABSTRACT

Name : Dea Tri Ananda
Study Program : Accounting
Title : *The Influence Interest Coverage Ratio And Board of Commissioners On Financial Distress Moderated By The Audit Committee In Industrial And Consumer Goods Companies During 2018-2022*

This research examines the influence of the interest coverage ratio and the board of commissioners on financial distress, moderated by the audit committee. The sample in this study comprises companies in the Industry and Consumer Goods sectors listed on the Indonesia Stock Exchange during 2018-2022. In sample selection, the author employed purposive sampling, a method of selecting samples based on specific criteria. The data used were obtained from the publications of the Indonesia Stock Exchange and the official websites of each company. This study utilized 39 samples with five years of observation, resulting in 195 observations. The analytical method employed in this study is quantitative, with testing conducted using moderating regression analysis through the Eviews 13 application. The results of this study indicate that the interest coverage ratio positively influences financial distress, while the board of commissioners has a negative affect financial distress. Additionally, the audit committee can moderate in the direction of weakening the influence of the interest coverage ratio on financial distress, while the audit committee cannot moderate the influences of the board of commissioners on financial distress.

Keywords: *Interest Coverage Ratio, Board of Commissioners, Financial Distress, and Audit Committee.*