

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh karakteristik komite audit dan dewan komisaris independen terhadap *financial distress*. Penelitian ini dilakukan di Bursa Efek Indonesia dengan menggunakan unit analisis perusahaan manufaktur. Metode pengambilan sampel menggunakan *purposive sampling* dengan periode penelitian tahun 2016 sampai dengan 2019. Pengaruh antar variabel diuji dengan menggunakan teknik regresi logistik. Hasil pengujian menunjukkan bahwa ukuran komite audit, dan jumlah ahli keuangan komite audit berpengaruh negatif tidak signifikan terhadap *financial distress*. Independensi komite audit berpengaruh negatif signifikan terhadap *financial distress*. Frekuensi pertemuan komite audit berpengaruh positif tidak signifikan terhadap *financial distress*.

**Kata Kunci : Ukuran Komite Audit, Independensi Komite Audit, Frekuensi Pertemuan Komite Audit, Jumlah Ahli Keuangan Komite Audit, Dewan Komisaris Independen, dan *Financial Distress***

## **ABSTRACT**

*This study aims to examine the effect of the characteristics of the audit committee and board of directors on financial distress. This research was conducted at the Indonesia Stock Exchange using a manufacturing company analysis unit. The sampling method uses purposive sampling with the study period of 2016 to 2019. The influence of the variables was tested using logistic regression techniques. The test results show that the size of the audit committee, the independence of the audit committee, and the number of financial experts, the audit committee have a negative and insignificant effect on financial distress. The independence board of commissioners have a negative and significant effect on financial distress. The frequency of audit committee meetings has a positive and insignificant effect on financial distress.*

***Keywords: Audit Committee Size, Audit Committee Independence, Frequency of Audit Committee Meetings, Number of Audit Committee Financial Experts, Independence Board of Commissioners, and Financial Distress***