ANALYSIS OF FINANCIAL DISTRESS THROUGH GOOD CORPORATE GOVERNANCE, GENDER DIVERSITY AND *CORPORATE SOCIAL RESPONSIBILITY*

By Novi Rismanita Fadillah

ABSTRACT

The research is a quantitative study that aims to examine the role of good corporate governance measured by managerial ownership, institutional ownership, gender diversity, and corporate social responsibility in relation to financial distress. The population of this study consists of transportation and logistics sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021-2023 period, totalling 29 companies. The sample was determined using a purposive sampling technique, resulting in a total of 25 samples Multiple linear regression analysis is used in this study's hypothesis testing as the analysis techniques with a significance level of 5%. The research model was processed and tested using Microsoft Excel 2016 and STATA. The findings of this study are as follows 1) Managerial ownership does not have a significant effect on financial distress. 2) Institutional ownership does not have a significant effect on financial distress. 3) Gender diversity has a significant negative effect on financial distress. 4) Corporate social responsibility has a significant positive effect on financial distress.

Keywords: Financial Distress, Good Corporate Governance, Managerial Ownership, Institutional Ownership, Gender Diversity, Corporate Social Responsibility

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ANALISIS *FINANCIAL DISTRESS* MELALUI *GOOD CORPORATE GOVERNANCE, GENDER DIVERSITY* DAN *CORPORATE SOCIAL RESPONSIBILITY*

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ABSTRAK

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menganalisis peran *good corporate governance* yang di proksikan melalui kepemilikan manajerial, kepemilikan institusional, peran *gender diversity* dan *corporate social responsibility* terhadap *financial distress*. Populasi yang menjadi objek penelitian ini adalah perusahaan sektor transportasi dan logistik yang tercatat di Bursa Efek Indonesia (BEI) pada periode 2021-2023 yang berjumlah 29 perusahaan. Sampel ditentukan dengan teknik *purposive samplin*g dan menghasilkan total 25 sampel. Penelitian ini melakukan pengujian hipotesis menggunakan analisis regresi linear berganda dan tingkat signifikansi 5%. Model penelitian ini diolah dan diuji menggunakan Microsoft Excel 2016 dan STATA. Hasil dari penelitian ini adalah 1) Kepemilikan manajerial tidak berpengaruh signifikan terhadap *financial distress*. 2) Kepemilikan Institusional tidak berpengaruh signifikan terhadap *financial distress*. 3) *Gender diversity* berpengaruh negatif signifikan terhadap *financial distress*. 4) *Corporate social responsibility* berpengaruh signifikan positif terhadap *financial distress*.

Kata Kunci: *Financial Distress*, *Good Corporate Governance*, Kepemilikan Manajerial, Kepemilikan Institusional, *Gender Diversity*, *Corporate Social Responsibility*