

ABSTRAK

Rian Febrianto (2025) “Peran *Good Corporate Governance* Terhadap *Financial Distress* Dengan *Leverage*, *Firm Size*, dan *Earning Management* Sebagai Variabel Kontrol (Studi Kasus Perusahaan Healthcare yang terdaftar di BEI Tahun 2019 – 2024)” Skripsi. Program Studi Manajemen. Fakultas Ekonomi dan Bisnis. Universitas PGRI Madiun. Dosen Pembimbing : (I) Dr. Diah Santi Hariyani, S.E., M.Si. (II) Rihan Mustafa Zahri, S.E., M. Ak.

Tujuan Penelitian ini untuk menganalisis peran *Good Corporate Governance* terhadap *Financial Distress* dengan *Leverage*, *Firm Size*, dan *Earning Management* sebagai variabel kontrol pada Perusahaan *Healthcare* yang terdaftar di Bursa Efek Indonesia pada periode 2019 – 2024. Jenis penelitian ini menggunakan metode kuantitatif, sampel penelitian 102 sampel dari 17 perusahaan. Teknik pengambilan sampel yaitu *non-probability sampling* dengan teknik *purposive sampling*. Analisis data dalam penelitian ini menggunakan Analisis Statistik Deskriptif dan Analisis Regresi Logistik.

Hasil Penelitian menunjukkan bahwa *Institutional Ownership* memiliki pengaruh negatif signifikan terhadap *Financial Distress*, variabel Jumlah Dewan Direksi memiliki pengaruh negatif signifikan terhadap *Financial Distress*, sedangkan variabel *Board Gender Diversity* berpengaruh positif signifikan terhadap *Financial Distress*.

Kata Kunci : *Good Corporate Governance*, *Financial Distress*, *Healthcare*, *Institutional Ownership*, Jumlah Dewan Direksi, *Board Gender Diversity*, *Leverage*, *Firm Size*, *Earning Management*

ABSTRACT

Rian Febrianto (2025) "The Role of *Good Corporate Governance* towards *Financial Distress*, Using *Leverage*, *Firm Size*, and *Earnings Management* as Control Variables (Case Study of Healthcare Companies Listed on the Indonesia Stock Exchange, in the period of 2019–2024)" Thesis. Management Study Program. Faculty of Economics and Business. PGRI University Madiun. Supervisors: (I) Dr. Diyah Santi Hariyani, S.E., M.Si. (II) Rihan Mustafa Zahri, S.E., M.Ak.

The aim of this study is to analyze the role of good corporate governance towards financial distress, using leverage, firm size, and earnings management as control variables in healthcare companies listed on the Indonesia Stock Exchange in the period of 2019 to 2024. This study used quantitative methods, with a sample of 102 samples from 17 companies. The sampling technique used non-probability sampling with a purposive sampling technique. Data analysis in this study used descriptive statistical analysis and logistic regression analysis.

The results show that institutional ownership has a significant negative effect towards financial distress, the number of directors on the board of directors has a significant negative effect towards financial distress, and the Board Gender Diversity variable has a significant positive effect towards financial distress.

Keywords: Good Corporate Governance, Financial Distress, Healthcare, Institutional Ownership, Number of Board of Directors, Board Gender Diversity, Leverage, Firm Size, Earning Management.