

**PENGARUH *CASH FLOW* DAN *CORPORATE GOVERNANCE*
TERHADAP *FINANCIAL DISTRESS* (STUDI PADA PERUSAHAAN
TRANSPORTASI YANG TERDAFTAR DI BURSA EFEK INDONESIA
PERIODE 2015-2019)**

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ABSTRAK

Penelitian ini dilakukan untuk memperoleh bukti empiris pengaruh *cash flow* dan *Corporate Governance* terhadap *financial distress* pada perusahaan transportasi yang terdaftar di Bursa Efek Indonesia periode 2015-2019.

Penelitian ini menggunakan pendekatan kuantitatif dengan menggunakan data sekunder dalam bentuk laporan keuangan tahunan yang diperoleh dari website resmi IDX yaitu www.idx.co.id. Populasi dalam penelitian ini adalah perusahaan transportasi yang terdaftar di Bursa Efek Indonesia periode 2019 – 2021 sebanyak 51 perusahaan. Berdasarkan metode purposive sampling, diperoleh total sampel penelitian sebanyak 36 perusahaan sampel. Metode analisis data dalam penelitian ini menggunakan analisis regresi linear berganda dan data di Olah dengan menggunakan SPSS.

Hasil penelitian ini menunjukkan bahwa *cash flow* dan dewan komisaris independen tidak berpengaruh terhadap *financial distress*. Sedangkan, kepemilikan manajerial dan dewan direksi berpengaruh terhadap *financial distress*

Kata kunci: *Financial Distress*, *Cash Flow*, Kepemilikan Manajerial, Dewan Komisaris Independen dan Dewan Direksi.

***THE EFFECT OF CASH FLOW AND CORPORATE GOVERNANCE ON
FINANCIAL DISTRESS (STUDY ON TRANSPORTATION COMPANIES
LISTED ON THE INDONESIA STOCK EXCHANGE 2019-2021)***

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ABSTRACT

This study was conducted to obtain empirical evidence of the effect of cash flow, and corporate governance on financial distress in transportation complain listed on the Indoneisa Stock Exchange for the 2019 until 2021 period

This study uses a quantitative approach by using secondary data in the form of annual financial reports obtained from the official IDX website, namely www.idx.co.id The population in this study is basic and chemical industrial companies listed on the Indonesia Stock Exchange for the 2019 until 2021 period as many as 51 company. Based on the purposive sampling method, a total sample of 36 companies was obtained. The data analysis method in this study used multiple linear regression analysis and the data was obtained using SPSS 18.

The result of this study indicate that cash flow and independent board of commissioners have no effect on financial distress. Meanwhie managerial ownership and the board of directors have an effect on financial distress.

Keywords: *Financial Distress, Cash Flow, Managerial Ownership, Independent Boad Of Commissioners And Boad Of Directors*