

## Pengaruh struktur dewan komisaris kepemilikan blockholder dan karakteristik komite audit terhadap financial distress = The effect of commisioner's structure blockholders ownership and audit committee characteristics on financial distress

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### Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh mekanisme corporate governance terhadap financial distress. Mekanisme corporate governance yang digunakan dalam penelitian ini adalah ukuran dewan komisaris, proporsi komisaris independen, kepemilikan blockholder, dan tiga karakteristik komite audit yaitu ukuran, independensi, serta rapat komite audit. Menggunakan 768 tahun perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia pada periode 2012-2014, penelitian ini membuktikan bahwa frekuensi rapat komite audit memiliki hubungan negatif signifikan terhadap kemungkinan perusahaan mengalami financial distress. Sedangkan ukuran dewan komisaris, proporsi komisaris independen, kepemilikan blockholder, ukuran komite audit, dan komposisi komite audit tidak memiliki pengaruh terhadap kemungkinan perusahaan mengalami financial distress.

.....The objective of this research is to measure the effects of corporate governance mechanisms related to financial distress. The corporate governance mechanisms examined in this study are the size board of commisioners, the proportion of the independent commisioners, blockholder ownership, and three characteristics of audit committee (size, composition, and number of meeting). Based on the samples of 768 firm-years listed companies on the Indonesian Stock Exchange from 2012 to 2014, the results provided strong evidence for a negative relationship between the meeting frequency of audit committee and the probability of firm experienced in financial distress. There is no relationship between the size of board of commisioners, the proportion of the independent of commisioner, blockholder ownership, size of audit committee and composition of audit committee with probability of firm experienced financial distressed.