

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh ukuran perusahaan, *leverage*, kepemilikan institusional, dan komite audit terhadap *financial distress* pada perusahaan sektor transportasi dan logistik yang terdaftar di Bursa Efek Indonesia periode 2020–2024. Metode penelitian yang digunakan adalah metode deskriptif verifikatif dengan pendekatan kuantitatif. Populasi penelitian terdiri dari perusahaan sektor transportasi dan logistik yang terdaftar di BEI, dengan sampel sebanyak 23 perusahaan yang dipilih menggunakan teknik *purposive sampling*, sehingga diperoleh 115 unit observasi. *Financial distress* diukur menggunakan Altman *Z-score*, ukuran perusahaan diukur menggunakan logaritma natural total aset, *leverage* diukur menggunakan *debt to equity ratio* (DER), kepemilikan institusional diukur berdasarkan persentase kepemilikan saham institusi, dan komite audit diukur berdasarkan jumlah anggota komite audit. Metode analisis data yang digunakan adalah analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa: (1) ukuran perusahaan tidak berpengaruh terhadap *financial distress*; (2) *leverage* tidak berpengaruh terhadap *financial distress*; (3) kepemilikan institusional berpengaruh positif terhadap *financial distress*; dan (4) komite audit berpengaruh positif terhadap *financial distress*.

Kata kunci: Ukuran Perusahaan, *Leverage*, Kepemilikan Institusional, Komite Audit, *Financial Distress*.

ABSTRACT

The purpose of this research is to examine the effect of firm size, leverage, institutional ownership, and audit committee on financial distress in transportation and logistics sector companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. The research employed a descriptive-verification method with a quantitative approach. The population consisted of transportation and logistics sector companies listed on the IDX, with a sample of 23 companies selected using the purposive sampling technique, resulting in 115 observations. Financial distress was measured using the Altman Z-Score, firm size was measured using the natural logarithm of total assets, leverage was measured using the debt-to-equity ratio (DER), institutional ownership was measured based on the percentage of institutional share ownership, and the audit committee was measured based on the number of audit committee members. The data were analyzed using multiple linear regression analysis. The results showed that: (1) firm size had no effect on financial distress; (2) leverage had no effect on financial distress; (3) institutional ownership had a positive effect on financial distress; and (4) the audit committee had a positive effect on financial distress.

Keywords: Firm Size, Leverage, Institutional Ownership, Audit Committee, Financial Distress.