

ABSTRAK

Rita Tri Ariska (2020), Pengaruh *Gender Diversity* dan Rasio Keuangan Terhadap *Financial Distress* Pada Perusahaan Manufaktur Indonesia. Dibawah Bimbingan Bapak Dr. Prasetyono, S.E., M.Si., Ak. Dan Bapak Dr. Mohammad Arief, S.E., M.M.

Penelitian ini bertujuan untuk mengetahui pengaruh *gender diversity* dan rasio keuangan terhadap *financial distress*. Data yang digunakan pada penelitian ini adalah data sekunder. Populasi yang digunakan adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2014-2018 dengan teknik pengambilan sampel secara *purposive sampling*. Jumlah data pada perusahaan manufaktur adalah sebanyak 141 perusahaan namun hanya terdapat 94 perusahaan yang masuk dalam kriteria penelitian. Metode analisis yang digunakan adalah *Logistic Regression Analysis*.

Berdasarkan hasil penelitian, *gender diversity*, *net profit margin*, *current ratio*, dan *debt ratio* tidak berpengaruh terhadap *financial distress*, *return on assets* berpengaruh negative terhadap *financial distress*, dan *working capital to total assets* berpengaruh positif terhadap *financial distress*.

Kata Kunci: *gender diversity*, *return on assets*, *net profit margin*, *current ratio*, *working capital to total assets*, dan *debt ratio*

ABSTRACT

Rita Tri Ariska (2020), The Effect of Gender Diversity and Financial Ratios on Financial Distress in Indonesian Manufacturing Companies. Under the Guidance of Mr. Dr. Prasetyono, S.E., M.Si., Ak. And Mr Dr. Mohammad Arief, S.E., M.M.

This study aims to determine the effect of gender diversity and financial ratios on financial distress. The data used in this study are secondary data. The population used is manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2014-2018 period with a purposive sampling technique. The number of data on manufacturing companies is as many as 141 companies, but there are only 94 companies that fall into the research criteria. The analytical method used is Logistic Regression Analysis.

Based on the research results, gender diversity, net profit margin, current ratio, and debt ratio have no effect on financial distress, return on assets has a negative effect on financial distress, and working capital to total assets has a positive effect on financial distress.

Keywords : gender diversity, return on assets, net profit margin, current ratio, working capital to total assets, and debt ratio