

ABSTRACT

This study aims to analyze and describe the effect of the board of commissioners, audit committee, directors and leverage on financial distress in transportation dan tourism sector companies listed on the Indonesia Stock Exchange in 2019-2023. This study uses purposive sampling technique with certain criteria to obtain samples. In accordance with criteria set obtain 332 observation data processed using logistic regression as an analytical tool. The result of this study indicate that the board of commissioners and audit committee have a negative effect on financial distress, then leverage has a positive effect on financial distress. Meanwhile, the board of directors has no negative effect on financial distress.

Keyword : Board of Commissioners, Audit Committee, Directors, Leverage, Financial Distress.