ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh variabel Ukuran Komite Audit, Independensi Komite Audit, Kompetensi Komite Audit, Frekuensi Pertemuan Komite Audit, dan Kepemilikan Manajerial terhadap *Financial Distress* pada Perusahaan sektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia tahun 2021-2023. Populasi penelitian ini adalah 92 perusahaan *property* dan *real estate*. Teknik pengambilan sampel menggunakan *purposive sampling* sebanyak 54 perusahaan *property* dan *real estate*. Alat analisis yang digunakan untuk olah data adalah *sofware* SPSS 29. Hasil dari penelitian ini adalah Ukuran Komite Audit, Independensi Komite Audit, Kompetensi Komite Audit, Frekuensi Pertemuan Komite Audit, dan Kepemilikan Manajerial tidak berpengaruh secara *simultan* terhadap *Financial Distress*. Ukuran Komite Audit tidak berpengaruh terhadap *financial distress*. Independensi komite audit tidak berpengaruh terhadap *financial distress*. Kompetensi Komite Audit tidak berpengaruh terhadap *financial distress*. Frekuensi Pertemuan Komite Audit berpengaruh negatif terhadap *financial distress*. Kepemilikan Manajerial tidak berpengaruh terhadap *financial distress*.

Kata kunci: Ukuran Komite Audit, Independensi Komite Audit, Kompetensi Komite Audit, Frekuensi Pertemuan Komite Audit, *Financial Distress*.

ABSTRACT

This study aims to analyze the influence of the variables of Audit Committee Size, Audit Committee Independence, Audit Committee Competence, Audit Committee Meeting Frequency, and Managerial Ownership on Financial Distress in Property and Real Estate Sector Companies Listed on the Indonesia Stock Exchange in 2021-2023. The population of this study is 92 property and real estate companies. The sampling technique used purposive sampling of 54 property and real estate companies. The analysis tool used for data processing is SPSS 29 software. The results of this study are Audit Committee Size, Audit Committee Independence, Audit Committee Competence, Audit Committee Meeting Frequency, and Managerial Ownership do not have a simultaneous effect on Financial Distress. The size of the Audit Committee has no effect on financial distress. The independence of the audit committee has no effect on financial distress. The competence of the audit committee has no effect on financial distress. The frequency of audit committee meetings has a negative effect on financial distress. Managerial ownership has no effect on financial distress.

***Keywords**: Audit Committee Size, Audit Committee Independence, Audit Committee Competence, Audit Committee Meeting Frequency, Financial Distress.*