

ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk memberikan bukti empiris mengenai *Internet Financial Reporting*, *Management Ownership*, *Institutional Ownership*, *Debt to Assets Ratio*, dan *Debt to Equity Ratio*, serta bagaimana pengaruhnya terhadap kondisi *Financial Distress* pada perusahaan. Populasi yang digunakan peneliti adalah perusahaan sektor teknologi yang terdaftar di Bursa Efek Indonesia dengan periode penelitian dari tahun 2020-2022. Peneliti menggunakan metode *purposive sampling* untuk teknik pengambilan sampelnya, dan menghasilkan sebanyak 26 perusahaan untuk digunakan sebagai sampel penelitian. Jenis data yang digunakan peneliti adalah data sekunder, yang berupa laporan keuangan dan laporan tahunan perusahaan sektor teknologi yang diperoleh melalui *website* Bursa Efek Indonesia maupun *website* masing-masing perusahaan. Peneliti juga menggunakan statistik deskriptif dan analisis regresi linier berganda untuk teknik analisis data pada penelitian ini. Hasil pengujian hipotesis menunjukkan bahwa *Internet Financial Reporting*, *Management Ownership*, *Institutional Ownership*, *Debt to Assets Ratio*, dan *Debt to Equity Ratio* secara simultan berpengaruh terhadap kondisi *Financial Distress* perusahaan. Secara parsial, *Internet Financial Reporting*, *Management Ownership*, *Institutional Ownership*, *Debt to Assets Ratio*, dan *Debt to Equity Ratio* juga berpengaruh terhadap kondisi *Financial Distress* perusahaan.

Kata Kunci : *Internet Financial Reporting*, *Management Ownership*, *Institutional Ownership*, *Debt to Assets Ratio*, *Debt to Equity Ratio*, *Financial Distress*

ABSTRACT

This research was conducted with the aim of providing empirical evidence regarding Internet Financial Reporting, Management Ownership, Institutional Ownership, Debt to Assets Ratio, and Debt to Equity Ratio, and how they influence Financial Distress conditions in companies. The population used by researchers is technology sector companies listed on the Indonesian Stock Exchange with a research period from 2020-2022. Researchers used a purposive sampling method for their sampling technique, and produced 26 companies to be used as research samples. The type of data used by researchers is secondary data, in the form of financial reports and annual reports of technology sector companies obtained through the Indonesian Stock Exchange website and the websites of each company. Researchers also used descriptive statistics and multiple linear regression analysis for data analysis techniques in this research. The results of the hypothesis testing show that Internet Financial Reporting, Management Ownership, Institutional Ownership, Debt to Assets Ratio, and Debt to Equity Ratio simultaneously affect the company's Financial Distress condition. Partially, Internet Financial Reporting, Management Ownership, Institutional Ownership, Debt to Assets Ratio, and Debt to Equity Ratio also affect the company's Financial Distress condition.

Keywords : Internet Financial Reporting, Management Ownership, Institutional Ownership, Debt to Assets Ratio, Debt to Equity Ratio, Financial Distress