

## **ABSTRACT**

This study aims to analyze the effect of Good Corporate Governance, leverage, operating capacity, liquidity, and profitability on financial distress after the COVID-19 pandemic in industrial sector companies listed on the Indonesia Stock Exchange. The economic conditions after the pandemic require companies to maintain their financial performance in order to avoid financial distress. This study uses a quantitative method with secondary data obtained from the companies' financial statements. The population of this study consists of industrial sector companies listed on the Indonesia Stock Exchange. The sampling technique used purposive sampling, resulting in 90 research samples. The data analysis method used is multiple linear regression analysis. The results of the study indicate that Good Corporate Governance, leverage, operating capacity, liquidity, and profitability have an effect on financial distress in industrial sector companies listed on the Indonesia Stock Exchange after the COVID-19 pandemic.

**Keywords:** *Good Corporate Governance, Leverage, Operating Capacity, Liquidity, Profitability, Financial Distress.*

## **ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh Good Corporate Governance, leverage, operating capacity, likuiditas, dan profitabilitas terhadap financial distress setelah masa pandemi COVID-19 pada perusahaan sektor industri yang terdaftar di Bursa Efek Indonesia. Kondisi ekonomi setelah pandemi menuntut perusahaan untuk mampu menjaga kinerja keuangan agar terhindar dari kondisi financial distress. Penelitian ini menggunakan metode kuantitatif dengan data sekunder yang diperoleh dari laporan keuangan perusahaan. Populasi penelitian adalah perusahaan sektor industri yang terdaftar di Bursa Efek Indonesia, dengan teknik pengambilan sampel menggunakan metode purposive sampling sehingga diperoleh sebanyak 90 sampel penelitian. Metode analisis data yang digunakan adalah analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa Good Corporate Governance, leverage, operating capacity, likuiditas, dan profitabilitas berpengaruh terhadap financial distress pada perusahaan sektor industri yang terdaftar di Bursa Efek Indonesia setelah masa pandemi COVID-19.

**Kata Kunci:** *Good Corporate Governance, Leverage, Operating Capacity, Likuiditas, Profitabilitas, Financial Distress.*