

## RINGKASAN

Penelitian ini berjudul “Pengaruh Profitabilitas, Likuiditas, dan *Leverage* terhadap *Financial Distress* dengan *Gender Diversity* sebagai Variabel Moderasi”. Penelitian ini merupakan penelitian asosiatif kausal dengan tujuan untuk menganalisis pengaruh profitabilitas, likuiditas, dan *leverage* terhadap *financial distress* serta peran *gender diversity* dalam memoderasi pengaruh profitabilitas, likuiditas, dan *leverage* terhadap *financial distress*.

Populasi dalam penelitian ini adalah perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia periode tahun 2018 sampai 2021. Teknik pengambilan sampel yang digunakan adalah metode *purposive sampling* dan diperoleh sebanyak 18 sampel perusahaan. Oleh karena itu, jumlah pengamatan dalam penelitian ini adalah 72 sampel pengamatan.

Berdasarkan hasil penelitian dan analisis data dengan menggunakan analisis regresi data panel menunjukkan bahwa: (1) Profitabilitas memiliki pengaruh positif terhadap *Financial distress*, (2) Likuiditas tidak memiliki pengaruh positif terhadap *Financial distress*, (3) *Leverage* berpengaruh positif terhadap *Financial distress*, (4) *Gender Diversity* tidak memoderasi pengaruh Profitabilitas terhadap *Financial distress*, (5) *Gender Diversity* memoderasi pengaruh Likuiditas terhadap *Financial distress*, (6) *Gender Diversity* mampu memoderasi pengaruh *Leverage* terhadap *Financial distress*.

Implikasi dari kesimpulan penelitian ini diharapkan mampu memotivasi pihak manajemen perusahaan untuk meningkatkan kinerja manajemen yang tercermin dari hasil laporan keuangan perusahaan. Penelitian ini juga diharapkan agar dapat dijadikan dasar penelitian dan pertimbangan bagi para pembuat keputusan dalam mengambil keputusan kedepannya untuk menanggulangi kemungkinan terjadinya *financial distress*.

*Kata Kunci: Profitabilitas, Likuiditas, Leverage, Financial Distress, Gender Diversity*

## SUMMARY

*This research is entitled "The Effect of Profitability, Liquidity, and Leverage on Financial Distress with Gender Diversity as a Moderating Variable". This research is causal associative research with the aim of analyzing the influence of profitability, liquidity and leverage on financial distress as well as the role of gender diversity in moderating the influence of profitability, liquidity and leverage on financial distress.*

*The population in this study were manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange for the period 2018 to 2021. The sampling technique used was the purposive sampling method and a sample of 18 companies were obtained. Therefore, the number of observations in this study was 72 sample observations.*

*Based on the results of research and data analysis using panel data regression analysis, it shows that: (1) Profitability has a positive influence on financial distress, (2) Liquidity has no positive influence on financial distress, (3) Leverage has a positive influence on financial distress, (4) Gender Diversity does not moderate the influence of Profitability on Financial distress, (5) Gender Diversity moderates the influence of Liquidity on Financial distress, (6) Gender Diversity is able to moderate the influence of Leverage on Financial distress.*

*The implication of the conclusion above is that this research is expected to be able to motivate company management to improve management performance as reflected in the results of the company's financial reports. It is also hoped that this research can be used as a basis for research and consideration for decision makers in making future decisions to overcome the possibility of financial distress.*

*Keywords: Profitability, Liquidity, Leverage, Financial Distress, Gender Diversity*