

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh antara *Cash Flow Analysis* yakni CFFO/TL; CFFI/TL; CFFF/TL; CFFO/TR; CFFO/CL dan *Good Corporate Governance* yakni komposisi dewan komisaris, kepemilikan saham institusional terhadap keseluruhan saham, kepemilikan saham pihak internal terhadap keseluruhan saham dan komposisi komite audit pada perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2014-2016. Target observasi dalam penelitian ini adalah seluruh perusahaan sektor perusahaan pertambangan dengan berdasarkan kriteria yang ditetapkan. Metode regresi logistik, uji G dan uji t digunakan untuk mencari hubungan antar variabel. Hasil penelitian menemukan bahwa 1 metode cash flow analysis menunjukkan adanya pengaruh antara *Cash Flow Analysis* terhadap *Financial Distress*. Tetapi penelitian ini tidak menemukan adanya pengaruh antara *Good Corporate Governance* terhadap *Financial Distress*.

Keywords – *Cash Flow Analysis; Good Corporate Governance; Financial Distress.*

ABSTRACT

Using a sample of mining companies listed in Indonesia Stock Exchange (BEI) over the period of 2014-2016, this study aims to investigate the relationship of Cash Flow Analysis and Good Corporate Governance to Financial Distress. Cash Flow Analysis ratio include CFFO / TL; CFFI / TL; CFFF / TL; CFFO / TR; CFFO / CL. Good Corporate Governance namely the composition of the board of commissioners, the ownership of institutional shares to the total shares, the ownership of shares of internal parties to the total shares and the composition of the audit committee. The target of observation in this research is all mining company sector company based on set criteria. Logistic regression method, G-test and t-test are used to analyze the relationship between the variables. Our results show that one ratio of cash flow analysis shows the influence of Cash Flow Analysis to Financial Distress. But this study did not find any influence between Good Corporate Governance to Financial Distress.

Keywords – *Cash Flow Analysis; Good Corporate Governance; Financial Distress.*