

## ABSTRACT

*Every company has a long-term goal, namely to maintain its business continuity. Over time, there are several companies that have been running for a certain period disbanded due to financial distress and even have the potential to go bankrupt. One way to find out the occurrence of financial distress is by knowing the factors that can influence it, such as operating capacity, company size, gender diversity, and supervisory mechanisms.*

*This study aims to determine how the effect of operating capacity, company size, gender diversity, and control mechanisms on financial distress in hotel, resort and cruise ship sector companies listed on the Indonesia Stock Exchange (IDX) in 2017 to 2020.*

*The sampling technique in this study used purposive sampling which resulted in 15 samples of companies in a period of 4 years, namely 60 units of data samples. The analytical method used is logistic regression analysis which is processed using SPSS Version 25 software.*

*Based on the results of this study, it was found that simultaneously operating capacity, company size, gender diversity, and supervisory mechanisms had an effect on the occurrence of financial distress. Then partially, operating capacity, company size, and gender diversity have no effect on the occurrence of financial distress, while the supervisory mechanism has a significant effect in a positive direction on financial distress.*

*Suggestions for the next writer, to add different variables such as profitability, managerial ownership, institutional ownership, capital structure, liquidity, inflation or other indicators that can be used to examine the effect of financial distress.*

**Keywords:** *Company Size, Financial Distress, Gender Diversity, Operating Capacity, Supervision Mechanism*