

ABSTRACT

Transportation and logistics sector companies are sectors that focus on moving activities from one place to another in the form of goods or passengers. Meanwhile, a logistics company focuses on all operational activities starting from the process of planning, implementation, efficient control, effective cost flow, and storage of material products including raw materials, semi-finished materials and finished goods. In addition, the logistics company is also a provider of information services throughout the supply chain from the point of origin to the point of consumption

Financial distress is a condition in which a company experiences financial difficulties which results in a decrease in profits so that it cannot fulfill its payment obligations within the specified time. Internal and external factors can cause Financial distress. This study aims to examine the effect of Intellectual capital, Gender diversity, and institutional ownership on Financial distress, as well as the moderating effect of firm size.

The population of this study consists of companies in the transportation and logistics sector which are listed on the Indonesia Stock Exchange (IDX). 15 companies are the focus of this research during the 2018-2021 period, with a total sample of 60 companies in the transportation and logistics sector that are listed on the IDX. The research method used is Moderated Regression Analysis (MRA) using Eviews 12 software.

The results of this study reveal that Intellectual capital and Gender diversity do not affect Financial distress, while institutional ownership affects Financial distress. After moderation, company size weakens the effect of Intellectual capital and institutional ownership on Financial distress, while company size strengthens the effect of Gender diversity on Financial distress.

This research provides an understanding of the factors that influence Financial distress in Indonesia's transportation and logistics sector. The practical implication of this research is the need to pay attention to institutional ownership in reducing the risk of Financial distress. In addition, managing Gender diversity and firm size is also important in facing the challenges of Financial distress

Keywords: *Financial distress, Firm Size, Gender diversity, Intellectual capital, Institutional Ownership*