

ABSTRAK

MARCELINO HUKTAMA. NIM 2020150006. Pengaruh Rasio Likuiditas dan Rasio Profitabilitas Terhadap Financial Distress (Studi Empiris Pada Perusahaan Sub Sektor Retail yang Terdaftar Di Bursa Efek Indonesia). Dibawah bimbingan Ibu Ani Siska MY, SH, MM, MSM.

Ada beberapa kasus kebangkrutan pada sub sektor retail di Indonesia, kebangkrutan biasanya diawali dengan kondisi kesulitan keuangan (financial distress). Tujuan penelitian ini untuk mengetahui pengaruh rasio likuiditas dan rasio profitabilitas terhadap financial distress (studi empiris pada perusahaan sub sektor retail yang terdaftar di bursa efek indonesia tahun 2020-2022). Sampel dalam penelitian ini sebanyak 29 perusahaan dengan teknik pengambilan sampel purposive sampling. Metode analisis yang digunakan adalah Regresi Data Panel. Hasil penelitian menunjukkan bahwa rasio likuiditas yang diproksikan dengan current ratio, quick ratio, cash ratio dan rasio profitabilitas yang diproksikan dengan return on asset dan net profit margin baik secara parsial maupun simultan tidak berpengaruh terhadap financial distress.

Kata Kunci: rasio likuiditas, rasio profitabilitas, financial distress

ABSTRACT

MARCELINO HUKTAMA. NIM 2020150006. The Effect of Liquidity Ratio and

Profitability Ratio on Financial Distress (Empirical Study on Retail Sub-Sector Companies Listed on the Indonesia Stock Exchange). Under the guidance of Mrs. Ani Siska MY, SH, MM, MSM.

There are several cases of bankruptcy in the retail sub-sector in Indonesia, bankruptcy usually begins with financial distress. The purpose of this study is to determine the effect of liquidity ratios and profitability ratios on financial distress (empirical study on retail sub-sector companies listed on the Indonesia Stock Exchange in 2020-2022). The sample in this study was 29 companies with purposive sampling techniques. The analysis method used is Panel Data Regression. The results showed that the liquidity ratio proxied with the current ratio, quick ratio, cash ratio and profitability ratio proxied with return on assets and net profit margin either partially or simultaneously did not affect financial distress.

Keywords: liquidity ratio, profitability ratio, financial distress