

## **ABSTRACT**

***THE EFFECT OF DEBT TO EQUITY RATIO, NET PROFIT MARGIN,  
CURRENT RATIO, AND INVENTORY TURNOVER ON FINANCIAL  
DISTRESS DURING THE COVID-19 PANDEMIC  
(Study on Listed Property and Real Estate Companies  
on the Indonesia Stock Exchange (IDX) in 2020)***

***By***

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*Corona Virus Disease 19 (Covid-19) is a pandemic that has been decided by the World Health Organization (WHO) in early 2020. The impact of the COVID-19 pandemic on domestic businesses, one of which occurs in the property and real estate sectors. This study highlights the effect of debt to equity ratio, net profit margin, current ratio, and inventory turnover on financial distress during the covid-19 pandemic. This study raised the issue of covid-19 during 2020. This study found that the Debt to Equity Ratio had a significant positive effect on financial distress, Net Profit Margin had a significant negative effect on financial distress, the Current Ratio had an insignificant negative effect on financial distress and Inventory Turnover had a significant negative effect on financial distress.*

***Keywords: Financial Distress, Pandemi Covid-19, Debt To Equity Ratio, Net Profit Margin, Current Ratio, Inventory Turnover.***

## ABSTRAK

**PENGARUH *DEBT TO EQUITY RATIO*, *NET PROFIT MARGIN*,  
*CURRENT RATIO*, DAN *INVENTORY TURNOVER* TERHADAP  
*FINANCIAL DISTRESS* DI MASA PANDEMI *COVID-19*  
(Studi Pada Perusahaan *Property* dan *Real Estate* yang Terdaftar  
di Bursa Efek Indonesia (BEI) Tahun 2020)**

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Corona Virus Disease 19 (Covid-19) merupakan pandemi yang telah diputuskan oleh World Health Organization (WHO) pada awal tahun 2020. Dampak pandemi COVID-19 terhadap bisnis dalam negeri salah satunya terjadi di bidang properti dan real estate. Studi ini menyoroti pengaruh *debt to equity ratio*, *net profit margin*, *current ratio*, dan *inventory turnover terhadap financial distress* di masa pandemi *covid-19*. Penelitian ini mengangkat isu covid-19 selama tahun 2020. Penelitian ini menemukan bahwa *Debt to Equity Ratio* berpengaruh positif signifikan terhadap *financial distress*, *Net Profit Margin* berpengaruh negatif signifikan terhadap *financial distress*, *Current Ratio* berpengaruh negatif tidak signifikan pada *financial distress* dan *Inventory Turnover* berpengaruh negatif signifikan terhadap *financial distress*.

**Kata kunci :** *Financial Distress, Pandemi Covid-19, Debt To Equity Ratio, Net Profit Margin, Current Ratio, Inventory Turnover.*