

## **ABSTRACT**

### ***THE EFFECT OF PROFITABILITY, LEVERAGE, SALES GROWTH, AND AVERAGE COLLECTION PERIOD ON THE FINANCIAL DISTRESS (Empirical Study Of Food And Beverage Companies Listed In Indonesia Stock Exchange 2015-2019)***

**By**

**ANNISA CITRA WULANDARI**

*This research was conducted to empirically test the effect of the independent variable on the dependent variable. In this research, the independent variables are, profitability, leverage, sales growth and average collection period, while the dependent variable is financial distress as consistent aside the Interest Coverage Ratio (ICR). The population used in that research are food and beverage district association recorded on the Indonesia Stock Exchange (IDX) in 2015-2019. The method worn is purposive sampling in form to access a examine of 125 dossier samples. The brand of dossier used is inferior dossier. Dossier inquiry worn descriptive statistics and logistic regression analysis with SPSS 26 software. The conclusion of that research announce that the variables of profitability, leverage also average collection period accept an achieve on financial distress, while the sales growth accept no achieve on financial distress.*

***Keywords: Profitability, Leverage, Sales Growth, Average Collection Period, And Financial Distress***

## **ABSTRAK**

### **PENGARUH PROFITABILITAS, *LEVERAGE*, *SALES GROWTH*, DAN *AVERAGE COLLECTION PERIOD* TERHADAP *FINANCIAL DISTRESS* (Studi Empiris Pada Perusahaan Sektor *Food & Beverage* yang Terdaftar Di Bursa Efek Indonesia Tahun 2015-2019)**

Oleh

**ANNISA CITRA WULANDARI**

Riset ini dilakukan guna menguji secara empiris pengaruh variabel independen terhadap variabel dependen. Dalam riset ini variabel independennya adalah profitabilitas, *leverage*, *sales growth* dan *average collection period*, sedangkan variabel dependennya yakni *financial distress* yang diukur melalui *Interest Coverage Ratio* (ICR). Populasi riset ini menggunakan perusahaan sektor *food and beverage* yang tercantum di Bursa Efek Indonesia (BEI) tahun 2015-2019. Prosedur yang dipakai *purposive sampling* maka diperoleh sampel sebanyak 125 sampel data. Jenis data yang dipakai merupakan data sekunder. Kajian data dengan statistik deskriptif dan analisis regresi logistik dengan *software* SPSS 26. Penerapan riset ini menunjukkan bahwa variabel profitabilitas, *leverage* dan *average collection period* berpengaruh terhadap *financial distress*, walaupun *sales growth* tidak berpengaruh terhadap *financial distress*.

**Kata Kunci : Profitabilitas, *Leverage*, *Sales Growth*, *Average Collection Period*, Dan *Financial Distress***