

ABSTRAK

PENGARUH *FINANCIAL INDICATORS* TERHADAP *FINANCIAL DISTRESS* PADA PERUSAHAAN SUB SEKTOR PROPERTY DAN REAL ESTATE YANG TERDAFTAR DI BEI TAHUN 2016-2019

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Penelitian ini bertujuan untuk menguji pengaruh *financial indicators* yaitu profitabilitas, likuiditas dan *leverage* terhadap *financial distress* pada perusahaan properti dan real estate yang tedaftar di Bursa Efek Indonesia selama periode 2016-2019. Profitabilitas diukur dengan *Return On Asset* (ROA), likuiditas diukur dengan *Current Ratio* (CR), dan *leverage* diukur dengan *Debt to Asset Ratio* (DAR). Teknik dalam pengambilan sampel yang digunakan pada penelitian ini yaitu menggunakan metode purposive sampling, dalam pemilihan sampel dengan kriteria yang telah ditentukan. Berdasarkan metode purposive sampling tersebut terdapat didapatkan 52 sampel dari 13 perusahaan property dan real estate yang terdaftar di Bursa Efek Indonesia selama periode 2016- 2019. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program eviews versi 10. Hasil penelitian ini menunjukkan bahwa variabel profitabilitas dan likuiditas berpengaruh negatif terhadap *financial distress*. Demikian pula, leverage berpengaruh positif terhadap *financial distress*.

Kata kunci : Profitabilitas, Likuiditas, Leverage, Financial Distress

ABSTRACT

THE EFFECT OF FINANCIAL INDICATORS ON FINANCIAL DISTRESS IN PROPERTY AND REAL ESTATE SUB-SECTOR COMPANIES LISTED IN IDX PERIOD 2016-2019

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This research aimed to examine the effect of financial indicators are profitability, liquidity, and leverage on financial distress of property and real estate Companies which were listed on Indonesia Stock Exchange 2016-2019. While, profitability was measured by Return On Asset (ROA), liquidity was measured by Current Ratio (CR), leverage was measured by Debt to Asset Ratio (DAR). Additionally, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there was 52 samples from 13 property and real estate companies listed on the Indonesia Stock Exchange 2016-2019. In addition the data analysis technique used multiple linier regression analysis with Eviews 10. The research result concluded profitability and liquidity had negative effect on financial distress. Likewise, leverage had positive effect on financial distress..

Keywords: Profitability, Liquidity, Leverage, Financial Distress.