

ABSTRAK

Penelitian ini dilakukan untuk menganalisa pengaruh Profitabilitas (ROA), Likuiditas (CR), *Leverage* (DER) Terhadap Potensi *Financial Distress* pada Perusahaan sub sektor telekomunikasi yang terdaftar di Bursa Efek Indonesia tahun 2012-2017. Penelitian ini menggunakan metode kausal. Sampel penelitian menggunakan metode *purposive sampling* dengan jumlah data 30 sampel dari 5 perusahaan yang terdaftar di Bursa Efek Indonesia Periode 2012-2017. Komponen variabel independen terdiri dari Profitabilitas (ROA), Likuiditas (CR), *Leverage* (DER). Sedangkan variabel dependen adalah *financial distress*. Hasil penelitian ini menunjukan bahwa variabel independen yaitu profitabilitas (ROA) berpengaruh negatif dan signifikan, dan likuiditas (CR) berpengaruh positif dan signifikan terhadap potensi *financial distress*, sedangkan *leverage* (DER) tidak berpengaruh terhadap potensi *financial distress*

Kata Kunci: Profitabilitas (ROA), Likuiditas (CR), *Leverage* (DER), *Financial Distress*



ABSTRACT

This study aimed to: determine the effect of Profitability (ROA), Liquidity (CR), Leverage (DER) on the potential of Financial Distress in telecommunications sub-sector companies listed on the Indonesia Stock Exchange in 2012-2017. The research method used is causal. Sampling method used purposive sampling with 30 data from 5 companies listed on the Indonesia Stock Exchange 2012-2017. Components of the independent variables consist of Profitability (ROA), Liquidity (CR), and Leverage (DER). The dependent variable is Financial Distress. The results of these research are independent variables profitability (ROA) have an negative influence and significant, and liquidity (CR) have an positive influence and significant on potential of financial distress, while the variabel of the leverage (DER) have no effect on the potential offinancial distress.

Keywords: Profitability (ROA), Liquidity (CR), Leverage (DER), Financial Distress

