

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *debt to equity ratio*, *sales growth*, dan *current ratio* terhadap *financial distress* pada perusahaan sektor *consumer goods industry* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2016-2018. Penelitian ini dilakukan karena berdasarkan penelitian terdahulu mengenai *debt to equity ratio*, *sales growth*, dan *current ratio* terhadap *financial distress* menunjukkan hasil yang belum konsisten.

Hasil penelitian ini menunjukkan bahwa *debt to equity ratio* dan *sales growth* tidak berpengaruh terhadap *financial distress* pada perusahaan sektor *consumer goods industry* yang terdaftar di Bursa Efek Indonesia tahun 2016-2018. Sedangkan *current ratio* berpengaruh terhadap *financial distress* pada perusahaan sektor *consumer goods industry* yang terdaftar di Bursa Efek Indonesia tahun 2016-2018.

Kata kunci : *debt to equity ratio*, *sales growth*, *current ratio*, *financial distress*.



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ABSTRACT

This study aim is to analyze the effect of debt to equity ratio, sales growth, and current ratio on financial distress in consumer goods industry sector companies listed on the Indonesia Stock Exchange (BEI) in 2016-2018. This research was conducted based on previous research on debt to equity ratio, sales growth, and current ratio to financial distress showed inconsistent results.

The results of this study indicate that debt to equity ratio and sales growth have no effect on financial distress in consumer goods industry sector companies listed on the Indonesia Stock Exchange in 2016-2018 while the current ratio affects financial distress in consumer goods industry sector companies listed on the Indonesia Stock Exchange in 2016-2018.

Keyword : debt to equity ratio, sales growth, current ratio, financial distress.



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