

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan mengetahui pengaruh *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Return on Asset* (ROA) dan *Total Asset Turnover* (TATO) terhadap *Financial Distress*. Populasi dalam penelitian ini adalah Perusahaan Sub Sektor *Property* dan *Real Estate* yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2016 – 2019. Teknik Pengambilan sampel menggunakan metode *purposive sampling*. Sampel dalam penelitian ini sebanyak 32 perusahaan yang memenuhi kriteria. Adapun kriteria *Financial Distress* dalam penelitian ini diukur dengan menggunakan *Interest Coverage Ratio* (ICR). Teknik Analisis yang digunakan adalah uji regresi logistik. Hasil penelitian menunjukkan bahwa variabel CR, DER, dan TATO tidak berpengaruh signifikan terhadap *financial distress*, sedangkan ROA berpengaruh negatif signifikan.

Kata Kunci : *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Return on Asset* (ROA), *Total Asset Turnover* (TATO), *Financial Distress*



ABSTRACT

This study aim to analyze and determine the effect of current ratio (CR), debt to equity ratio (DER), return on asset ratio (ROA), and total asset turnover (TATO) on financial distress. The population in this study is the property and real estate sub-sector companies listed on the indonesia stock exchange for the 2016 – 2019 periode. The sampling technique uses the purposive sampling method. The sample in this study were 32 companies that met the criteria. The criteria for financial distress in this study were measured using the interset coverage ratio (ICR). The data analysis technique is logistic regression. The result showed that variabel CR, DER and TATO has insignificant influence to financial distress, while ROA has a negative significant influence to financial distress.

Keyword : Current Ratio (CR), Debt to Equity Ratio (DER), Return on Asset (ROA), Total Asset Turnover (TATO), Financial Distress

