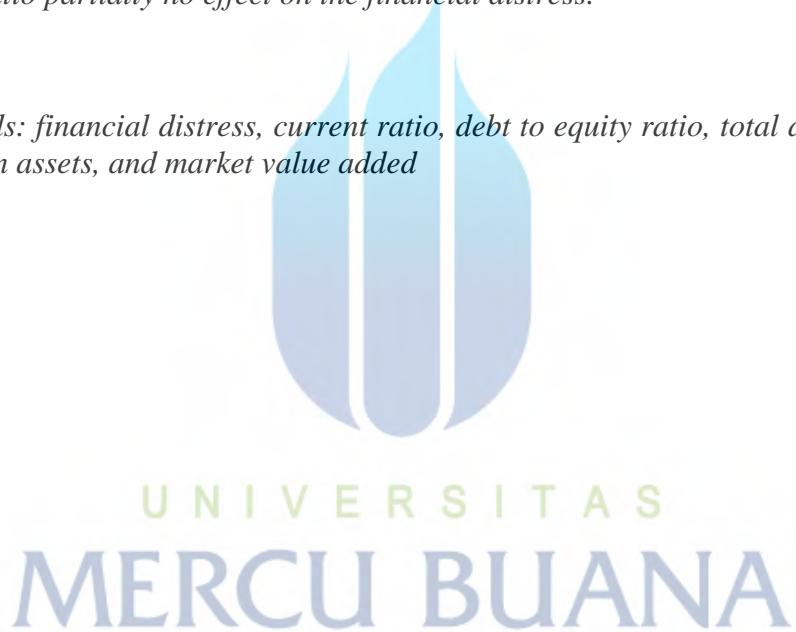# ABSTRACT

This research is to find out the influence of current ratio, debt to equity ratio, total assets turnover, return on assets and market value added to financial distress on companies listed in Indonesia Stock Exchange retail sub sector period 2012-2018. The sample selection in this research using purposive sampling method and got 9 companies that match the criteria. The research data is obtained from Indonesia Stock Exchange. The method used in this research is panel data regression analysis and it is found that the more appropriate model used is common effect. Partially show that debt to equity ratio variable have negatif and significant effect to financial distress. However, the partial current ratio, total assets turnover, return on assets variable have positive and significant effect on the financial distress. and variable of market value added ratio partially no effect on the financial distress.

Keywords: financial distress, current ratio, debt to equity ratio, total assets turnover, return on assets, and market value added

ABSTRACT

Penelitian ini untuk mengetahui pengaruh *current ratio, debt to equiy ratio*, *total assets turnover, return on assets* dan *market value added* terhadap *financial distress* pada perusahaan yang terdaftar di Bursa Efek Indonesia sub sektor Retail periode 2012-2018. Pemilihan sampel dalam penelitian ini menggunakan metode *purposive sampling* dan didapatkan 9 perusahaan yang sesuai dengan kriteria. Data penelitian diperoleh dari Bursa Efek Indonesia. Metode yang digunakan dalam penelitian ini adalah analisis regresi data panel dan didapatkan bahwa model yang lebih tepat digunakan adalah *common effect*. Secara parsial menunjukkan bahwa variabel *debt to equity ratio* berpengaruh negatif dan signifikan terhadap *financial distress*. Tetapi, variabel *current ratio*, *total assets turnover* dan *return on assets* secara parsial berpengaruh positif dan signifikan terhadap *financial distress*. Sedangkan variabel *market value added* secara parsial tidak berpengaruh terhadap *financial distress*

Kata kunci: *financial distress*, *current ratio, debt to equity ratio, total assets turnover, return on assets* dan *market value added*