ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk mengetahui pengaruh dari *current ratio, return on asset* dan *debt to equity* terhadap *financial distress.* Objek penelitian ini adalah perusahaan sub sektor perdagangan eceran yang terdaftar di Bursa Efek Indonesia periode Tahun 2017-2021. Total sampel yang digunakan adalah 120 sampel dengan 24 Perusahaan. Penentuan sampel menggunakan metode *Purposive Sampling.* Penelitian dilakukan dengan pendekatan deskriptif kuantitatif dan teknik analisis yang digunakan adalah regresi logistik. Hasil penelitian ini menunjukkan bahwa secara simultan semua variabel yang digunakan *current ratio, return on asset,* dan *debt to equity ratio* berpengaruh terhadap *financial distress.* Secara Parsial *current ratio dan return on asset* berpangaruh positif terhadap *financial distress,* namun *debt to equity ratio* berpengaruh negatif terhadap *financial distress.*

Kata Kunci: *Current Ratio, Return On Asset, Debt To Equity Ratio, Financial Distress*

ABSTRACT

This study was conducted with the aim of knowing the effect of the current ratio, return on assets and debt to equity on financial distress. The object of this research is the retail trading sub-sector companies listed on the Indonesia Stock Exchange for the 2017-2021 period. The total sample used is 120 samples with 24 companies. Determination of the sample using the Purposive Sampling method. The research was conducted with a quantitative descriptive approach and the analytical technique used was logistic regression. The results of this study indicate that simultaneously all variables used current ratio, return on assets, and debt to equity ratio have an effect on financial distress. Partially, the current ratio and return on assets have a positive effect on financial distress, but the debt to equity ratio has a negatif effect on financial distress.

Keywords: *Current Ratio, Return On Assets, Debt To Equity Ratio, Financial Distress*

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