

## ABSTRACT

*This study aims to analyze the effect of Current ratio, Return on Assets, Debt to Equity Ratio and Total Asset Turnover on Financial Distress. The object of this research is a manufacturing company in the Consumer Goods Industry Sector of the Food and beverage Sub-Sector listed on the Indonesia Stock Exchange in 2019-2021. This study uses secondary data sourced from the financial statements of food and beverage companies listed on the Indonesia Stock Exchange (IDX). The type of research used in this study is causal research. Sample determination using Purposive Sampling method. This research uses a quantitative descriptive approach and the data analysis techniques used are multiple linear regression analysis with several tests, namely descriptive statistical tests, classical assumption tests and hypothesis tests whose calculations use SPSS 29 (Statistical Product and Service Solution) applications.*

*The results of this study show that the Current ratio has a significant positive affects on Financial Distress, Return on Assets has a significant positive affects on Financial Distress, Debt to Equity Ratio has a significant negative affects on Financial Distress, and total asset turnover has a significant positive affects on Financial Distress.*

**Keywords:** *Current ratio, Return on Assets, Debt to Equity Ratio, Total Assets Turnover, Financial Distress*



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## ABSTRAK

Penelitian ini dilakukan bertujuan untuk menganalisis pengaruh dari *Current ratio*, *Return on Assets*, *Debt to Equity Ratio* dan *Total Asset Turnover* terhadap *Financial Distress*. Objek penelitian ini adalah perusahaan Perusahaan Manufaktur Sektor Industri Barang Konsumsi Sub-sektor *Food and beverage* yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2021. Penelitian ini menggunakan data sekunder yang bersumber dari laporan keuangan perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI). Jenis penelitian yang digunakan dalam penelitian ini adalah penelitian kausal. Penentuan sampel menggunakan metode *Purposive Sampling*. Penelitian dilakukan dengan pendekatan deskriptif kuantitatif dan teknik analisis data yang digunakan yaitu analisis regresi linear berganda dengan beberapa pengujian yaitu uji statistik deskriptif, uji asumsi klasik dan uji hipotesis yang perhitungannya menggunakan aplikasi *SPSS 29 (Statistical Product and Service Solution)*.

Hasil penelitian ini menunjukkan bahwa *Current ratio* berpengaruh positif dan signifikan terhadap *Financial Distress*, *Return on Assets* berpengaruh positif dan signifikan terhadap *Financial Distress*, *Debt to Equity Ratio* berpengaruh negatif dan signifikan terhadap *Financial Distress*, dan *total asset turnover* berpengaruh positif dan signifikan terhadap *Financial Distress*.

**Kata Kunci:** *Current ratio, Return on Assets, Debt to Equity Ratio, Total Assets Turnover, Financial Distress*

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