ABSTRACT

The purpose of this study is to prove the hypothesis that the current ratio, debt to equity ratio and sales growthhave an effect on Financial Distress. This type of research uses a quantitative approach. The population in this study are real estate and property companies listed on the IDX in 2017-2021. Total population recorded as many as 79 companies. The researcher applied the nonprobability sampling method, which specifically would be carried out using the purposive sampling method, then found a total sample of 15 companies. The data collection technique used in this exploration is a documentation strategy. Then the data analysis used multiple linear regression analysis to analyze the influence of the independent variables on the dependents which were processed using the Statistical Program for Social Science (SPSS) 22 program software. Based on hypothesis testing, the results show that the current ratio and sales growth have no effect on Financial Distress. Meanwhile, the debt to equity ratio has a negative effect on Financial Distress

***Keywords**: Current Ratio, Debt to Equity Ratio, Sales Growth, Financial Distress.*

ABSTRAK

Tujuan penelitian ini untuk membuktikan hipotesis bahwa *current ratio, debt to equity ratio dan sales growth* berpengaruh terhadap *financial distress.* Jenis penelitian menggunakan pendekatan kuantitatif. Populasi dalam penelitian ini adalah perusahaan *real estate* dan *property* yang terdaftar di BEI tahun 2017-2021. Total populasi tercatat sebanyak 79 perusahaan. Peneliti menerapkan metode *nonprobability sampling*, yang secara spesifik akan dilakukan menggunakan metode *purposive sampling*, kemudian ditemukan total sampel sebanyak 15 perusahaan. Teknik pengumpulan data yang digunakan dalam eksplorasi ini adalah strategi dokumentasi. Kemudian analisis data menggunakan metode analisis regresi linier berganda untuk menganalisis pengaruh variabel independen terhadap dependen yang diolah dengan menggunakan *software* program *Statistical Program for Social Science* (SPSS) 22. Berdasarkan pengujian hipotesis, didapatkan hasil bahwa *current ratio* dan *sales growth* tidak berpengaruh terhadap *financial distress.* Sedangkan *debt to equity ratio* berpengaruh negatif terhadap *financial distress.*

Kata Kunci: *Current Ratio, Debt to Equity Ratio, Sales Growth, Financial Distress.*