

ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh *net profit margin*, *return on asset*, *return on equity*, dan *current ratio* terhadap *financial distress* pada suatu perusahaan transportasi yang terdaftar di Bursa Efek Indonesia pada tahun 2012-2015. Penelitian ini menggunakan data sekunder dengan jumlah populasi perusahaan sebanyak 36 perusahaan dan jumlah sampel penelitian sebanyak 8 perusahaan dengan menggunakan metode *purposive sampling*. Data diolah menggunakan metode analisis regresi logistik melalui program aplikasi komputer *views 8*.

Hasil penelitian menunjukkan bahwa *net profit margin* tidak berpengaruh terhadap *financial distress*, *return on asset* tidak berpengaruh terhadap *financial distress*, *return on equity* tidak berpengaruh terhadap *financial distress*, dan *current ratio* tidak berpengaruh terhadap *financial distress*.

Kata kunci: *net profit margin*, *return on asset*, *return on equity*, *current ratio*, *financial distress*, regresi logistik.



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ABSTRACT

This research aims to know empirically the influence of net profit margin, return on asset, return on equity, and current ratio to financial distress on a transportation company listed in Indonesia Stock Exchange in 2012-2015. This research uses secondary data with the corporate population of 36 companies and samples of research 8 companies by using purposive sampling method. The data is processed using logistic regression analysis method through computer application program evIEWS 8.

The results of this research showed that net profit margin has no effect on financial distress, return on asset has no effect on financial distress, return on equity has no effect on financial distress, and current ratio has no effect on financial distress.

Keywords: net profit margin, return on assets, return on equity, current ratio, financial distress, logistic regression.

