

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh likuiditas, profitabilitas, *leverage*, dan *sales growth* terhadap *financial distress* menggunakan metode Altman Z-Score pada emiten perdagangan eceran periode 2018-2022. Sampel penelitian dipilih berdasarkan metode *purposive sampling* sehingga diperoleh sampel penelitian sebanyak 12 perusahaan. Hasil penelitian menunjukkan bahwa likuiditas berpengaruh positif signifikan terhadap *financial distress* pada emiten perdagangan eceran, profitabilitas berpengaruh positif signifikan terhadap *financial distress* pada emiten perdagangan eceran, *leverage* berpengaruh negatif signifikan terhadap *financial distress* pada emiten perdagangan eceran, dan *sales growth* tidak berpengaruh terhadap *financial distress* pada emiten perdagangan eceran.

**Kata Kunci:** Likuiditas, Profitabilitas, Leverage, Sales Growth, Financial Distress.



## **ABSTRACT**

*This study aims to determine the effect of liquidity, profitability, leverage and sales growth on financial distress using the Altman Z-Score method on retail trading issuers for the 2018-2022 period. The research sample was selected based on the purposive sampling method so that a research sample of 12 companies was obtained. The results of the research show that liquidity has a significant positive effect on financial distress in retail trade issuers, profitability has a significant positive effect on financial distress in retail trade issuers, leverage has a significant negative effect on financial distress in retail trade issuers, and sales growth has no effect on financial distress in issuers retail trade.*

**Keywords:** Liquidity, Profitability, Leverage, Sales Growth, Financial Distress.

