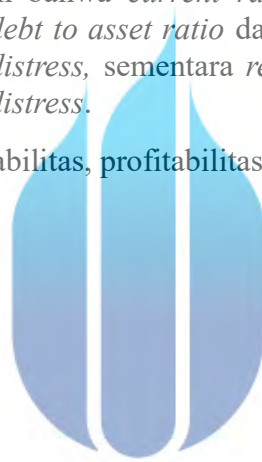


## ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan mengukur pengaruh rasio likuiditas, solvabilitas, profitabilitas dan ukuran perusahaan (*firm size*) terhadap *financial distress*. Populasi dalam penelitian ini adalah 19 perusahaan pada sub-sektor industri tekstil dan garmen yang terdaftar di Bursa Efek Indonesia (BEI). Sampel yang digunakan adalah 9 perusahaan pada sub-sektor industri tekstil dan garmen yang terdaftar di Bursa Efek Indonesia (BEI). Metode *sampling* nya menggunakan *purposive sampling*. Metode pengumpulan data menggunakan studi kepustakaan dengan cara mengumpulkan data yang berkaitan dengan objek penelitian seperti artikel, jurnal, buku dan mengunduh data laporan keuangan tahunan perusahaan sub-sektor tekstil dan garmen di Bursa Efek Indonesia periode 2018 – 2022. Metode analisis data menggunakan regresi data panel. Hasil penelitian ini menunjukkan bahwa *current ratio* berpengaruh negatif terhadap potensi *financial distress*, *debt to asset ratio* dan ukuran perusahaan berpengaruh positif terhadap *financial distress*, sementara *return on equity* tidak berpengaruh terhadap potensi *financial distress*.

Kata kunci: likuiditas, solvabilitas, profitabilitas, ukuran perusahaan, *financial distress*



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## **ABSTRACT**

*The purpose of this study is to analyze and measure the effect of liquidity, solvability, profitability and firm size ratios on financial distress. The population in this research were 19 companies in the textile and garment industry sub-sector listed on the Indonesia Stock Exchange (IDX). The sample in this research was 9 companies in the textile and garment industry sub-sector listed on the Indonesia Stock Exchange (IDX). The sampling method uses purposive sampling. The data collection method uses literature study by collecting data related to the object of research such as articles, journals, books and downloading annual financial report data of textile and garment sub-sector companies on the Indonesia Stock Exchange for the period 2018 – 2022. The data analysis method uses panel data regression. The result of this research indicates that current ratio has a negative effect on the probability of financial distress, debt to asset ratio and firm size has a positive effect on the probability of financial distress, meanwhile return on equity has no effect on the probability of financial distress.*

*Keyword: liquidity, solvability, profitability, firm size, financial distress*



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