

ABSTRACT

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THE EFFECT OF LIQUIDITY, PROFITABILITY, AND SOLVABILITY TOWARD THE FINANCIAL DISTRESS OF CONSUMER GOODS COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

(xvi+95 pages; 6 figures; 16 tables; 8 appendixes)

Developments of a dynamic world economy always desire excellent company management. To maintain the performance and also to improve the performance in every sector in the apprehension of tense business competition will always need the support of the company.

There are many types of financial problems faced by companies. Where one of the most important or most common financial problem is financial distress. Financial distress is a situation where the company is unable to meet its financial obligation.

In this study, by using quantitative research, the writer is also going to use secondary data. Also, the writer is using 65 companies listed in the consumer goods sector in the Indonesia Stock Exchange. In which the chosen samples to be tested are 19 companies.

The independent variable, such as liquidity, has no significant effect towards the dependent variable, which is financial distress, while the other independent variable, such as profitability and solvability, has a significant effect towards the dependent variable, which is financial distress.

The purpose of this research is to see the effect of liquidity, profitability, and solvability towards the financial distress in some of the companies, which is the sub-sector of manufacturing companies which is Consumer Goods Companies.

Keywords: Liquidity, Profitability, Solvability, Financial Distress

References: 30 (2006-2019)

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(xvi+95 halaman; 6 gambar; 16 tabel; 8 lampiran)

Perkembangan ekonomi dunia yang dinamis selalu diinginkan untuk manajemen perusahaan yang baik. Untuk mempertahankan kinerja dan juga untuk meningkatkan kinerja di setiap sektor dalam menangkap persaingan bisnis yang tegang akan selalu membutuhkan dukungan dari perusahaan.

Ada banyak jenis masalah keuangan yang dihadapi oleh perusahaan. Di mana salah satu masalah keuangan yang paling penting atau paling umum adalah kesulitan keuangan. *Financial distress* adalah situasi di mana perusahaan tidak dapat memenuhi kewajiban finansial.

Dalam penelitian ini, dengan menggunakan penelitian kuantitatif, penulis akan menggunakan data sekunder. Selain itu, penulis menggunakan 65 perusahaan yang terdaftar di sektor barang konsumsi di Bursa Efek Indonesia. Dimana sampel terpilih yang akan diuji adalah 19 perusahaan.

Variabel independen seperti likuiditas tidak berpengaruh signifikan terhadap variabel dependen yaitu *financial distress*, sedangkan untuk variabel independen lainnya seperti profitabilitas dan solvabilitas berpengaruh signifikan terhadap variabel dependen yaitu *financial distress*.

Tujuan dari penelitian ini adalah untuk melihat pengaruh likuiditas, profitabilitas dan solvabilitas terhadap *financial distress* pada beberapa perusahaan yang merupakan sub sektor perusahaan manufaktur yaitu Perusahaan Barang Konsumsi.

Kata Kunci: Likuiditas, Profitabilitas, Solvabilitas, Kesulitan Keuangan

Referensi: 30 (2006-2019)