ABSTRACT

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THE EFFECT OF LEVERAGE, LIQUIDITY AND PROFITABILITY TOWARD FINANCIAL DISTRESS ON FOOD AND BEVERAGE COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

(xvi + 71 pages; 5 figures; 20 tables; 10 appendixes)

This research objective is to find out whether leverage, liquidity and profitability have significant effect toward financial distress on companies listed in as consumer goods industry, food and beverages sector in Indonesia Stock Exchange from the year 2018-2021.The research designs used in this research are descriptive research and causal research. There are 16 companies which are taken as the number of samples with period from 2018-2021. The data analysis method includes: descriptive statistic, normality test, multicollinearity test, heteroscedasticity test, autocorrelation test, multiple linear regression analysis, t-test, f-test, and coefficient of determination.

Based on the data analysis, this research reveals that (1) Leverage has a significant effect on financial distress and the relationship; (2) Liquidity has a significant effect on financial distress; (3) Profitability has a significant effect on financial distress; (4) All of the independent variables simultaneously have effect on financial distress. The adjusted R^2 amounted to 90.8%, meaning that the independent variables in this research can explain the dependent variable by 90.8%. 9.2% is being explained by another variable that is not in this research.

Keywords: Financial Distress, Leverage, Liquidity and Profitability

References: 23 (2017-2021)

ABSTRAK

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PENGARUH PENGGUNAAN LEVERAGE, LIKUIDITAS DAN PROFITABILITAS DALAM MEMPREDIKSI FINANCIAL DISTRESS PADA PERUSAHAAN MAKANAN DAN MINUMAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

(xvi + 71 *halaman*; 5 *figur*; 20 *tabel*; 10 *lampiran*)

Penelitian ini bertujuan untuk mengetahui apakah leverage, likuiditas, dan profitabilitas berpengaruh signifikan terhadap financial distress pada perusahaan yang terdaftar sebagai industri barang konsumsi, sektor makanan dan minuman di Bursa Efek Indonesia dari tahun 2018-2021.Desain penelitian yang digunakan dalam penelitian ini adalah penelitian deskriptif dan penelitian kausal. Jumlah sampel yang diambil sebanyak 16 perusahaan dengan periode tahun 2018-2021. Metode analisis data meliputi: statistik deskriptif, uji normalitas, uji multikolinearitas, uji heteroskedastisitas, uji autokorelasi, analisis regresi linier berganda, uji t, uji f, dan koefisien determinasi.

Berdasarkan analisis data, beberapa hal yang dapat disimpulkan adalah (1) Leverage berpengaruh signifikan terhadap financial distress; (2) Likuiditas berpengaruh signifikan terhadap financial distress; (3) Profitabilitas berpengaruh signifikan terhadap financial distress; (4) Semua variabel independen secara simultan berpengaruh terhadap financial distress. Penyesuaian R^2 sebesar 90,8%, artinya variabel bebas dalam penelitian ini mampu menjelaskan variabel terikat sebesar 90,8%. 9,2% lainnya dijelaskan oleh variabel lain yang tidak ada dalam penelitian ini.

Kata Kunci: *Financial Distress, Leverage, Likuiditas and Profitabilitas*

Referensi: 23 (2017-2021)