

ABSTRAK

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PENGARUH PROFITABILITAS, LIKUIDITAS, SOLVABILITAS, SALES GROWTH DAN FIRM SIZE TERHADAP FINANCIAL DISTRESS PADA SEKTOR PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

(xvi + 75 halaman; 5 gambar; 13 tabel; 3 lampiran)

Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas, likuiditas, solvabilitas, pertumbuhan penjualan (sales growth), dan ukuran perusahaan (firm size) terhadap potensi financial distress pada perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2018-2022. Financial distress didefinisikan sebagai kondisi di mana perusahaan mengalami kesulitan keuangan yang berpotensi mengarah pada kebangkrutan jika tidak segera ditangani.

Penelitian ini menggunakan metode kuantitatif dengan data sekunder yang diperoleh dari laporan keuangan tahunan perusahaan sektor pertambangan. Financial distress diukur menggunakan metode Altman Z-Score, sementara analisis data dilakukan dengan regresi linier berganda. Penelitian ini menguji pengaruh lima variabel independen: profitabilitas, likuiditas, solvabilitas, sales growth, dan firm size terhadap financial distress.

Kesimpulan dari penelitian ini adalah bahwa faktor keuangan seperti profitabilitas, likuiditas, solvabilitas, dan ukuran perusahaan merupakan indikator penting dalam memprediksi potensi financial distress pada sektor pertambangan. Hasil ini diharapkan dapat menjadi referensi bagi manajemen perusahaan dan investor dalam pengambilan keputusan strategis untuk mengelola risiko keuangan dan memitigasi potensi financial distress.

Kata Kunci: profitabilitas, likuiditas, solvabilitas, sales growth, firm size, financial distress

Referensi: 31 (2003 – 2024)

ABSTRACT

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***THE EFFECT OF PROFITABILITY, LIQUIDITY, SOLVABILITY, SALES
GROWTH AND FIRM SIZE ON FINANCIAL DISTRESS IN MINING
SECTOR LISTED ON THE INDONESIA STOCK EXCHANGE***

(xvi + 75 pages; 5 figure; 13 tables; 3 appendice)

This study aims to analyze the influence of profitability, liquidity, solvency, sales growth, and firm size on potential financial distress in mining sector companies listed on the Indonesia Stock Exchange (IDX) during the 2018-2022 period. Financial distress is defined as a condition in which a company experiences financial difficulties that could potentially lead to bankruptcy if not addressed immediately.

This study uses a quantitative method with secondary data obtained from the annual financial statements of mining sector companies. Financial distress was measured using the Altman Z-Score method, while data analysis was carried out by multiple linear regression. This study examines the influence of five independent variables: profitability, liquidity, solvency, sales growth, and firm size on financial distress.

The conclusion of this study is that financial factors such as profitability, liquidity, solvency, and company size are important indicators in predicting potential financial distress in the mining sector. This result is expected to be a reference for company management and investors in making strategic decisions to manage financial risks and mitigate potential financial distress.

Keywords: profitability, liquidity, solvency, sales growth, firm size, financial distress

References: 31 (2003 – 2024)