

ABSTRACT

This research was aimed to predict the influence of liquidity, profitability, activity, leverage, and sales growth toward the financial distress. The subjects of this research were manufacture companies which were registered in BEI year 2012-2015. In this research, the population as much as 131 companies. The samples were determined with purposive sampling method, as much as 100 companies. The research method which was being used was logistic regression analysis using SPSS 20. The result of the study shows that the liquidity, the profitability, and the activity had influences toward the financial distress, while the leverage and the sales growth did not have any influence toward financial distress.

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

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh rasio likuiditas, rasio profitabilitas, rasio aktivitas, rasio leverage, dan sales growth terhadap financial distress. Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI tahun 2012-2015. Populasi pada penelitian ini sebanyak 131 perusahaan. Sampel ditentukan dengan metode purposive sampling, sebanyak 100 perusahaan. Metode penelitian yang digunakan adalah analisis regresi logistik dengan menggunakan SPSS 20. Hasil penelitian menunjukkan bahwa likuiditas, profitabilitas, dan aktivitas berpengaruh terhadap financial distress, sedangkan leverage dan sales growth tidak berpengaruh terhadap financial distress.

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

