

ABSTRACT

ANALYSIS *FINANCIAL DISTRESS* USING *G-SCORE* IN THE TRANSPORTATION SECTOR COMPANIES LISTED ON INDONESIA STOCK EXCHANGE (Analysis Company Financial Statement Transportation in 2017-2020)

Fandhi Dwi Mustakhim¹, Sri Isworo Ediningsih², Hasa Nurrohim³

Faculty Economic and Business UPN “Veteran” Yogyakarta

ABSTRACT

This study aims to find out how the existing methods on financial distress problems, namely the grover method, can be a tool in giving signals to companies that will experience financial distress and also knowing what components are influencing so that stakeholders can anticipate this with this method. . The data analysis tool method used in this study uses SPSS logistic regression (Statistical Package for the Social Sciences). The results of the research in the analysis of the accuracy of the Grover method can be explained that the value of the accuracy of the Grover method to determine financial distress is 74.4% with a Type error value of 36.6%. And the ratio variable consisting of Net working capital to total assets, EBIT to total assets, and ROA, the results show that what can affect the probability of financial distress in the Grover method is Net working capital to total assets, EBIT to total assets, then the variable The ROA ratio explains that it cannot affect the probability of financial distress in transportation sector companies listed on the IDX for the 2017-2020 financial statements.

Keywords: Financial Distress, Transportation, Regression Logistic, IDX, Net working capital, EBIT, ROA