

**ANALISIS *FINANCIAL DISTRESS* DENGAN MENGGUNAKAN
METODE *ALTMAN Z-SCORE* (Studi Empiris Pada Perusahaan
Manufaktur Barang Konsumsi Sub Sektor Makanan dan Minuman yang
Terdaftar di BEI Periode 2018-2021)**

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ABSTRACT

This study aims to determine the financial condition food and beverages companies using the ratio analysis of finance method Altman (1968), so as to predict the potential occurrence of financial distress conditions in the company period 2018-2021. The sample used uses the purposive sampling method so that the sample used amounted to 22 companies listed in Indonesia Stock Exchange (BEI). The data analysis technique used is the financial ratio analysis of Altman Method (1968). The final results of this study indicate that the financial ratios of Altman method (1968) can predict the condition of financial distress in food and beverages companies listed on the Indonesia Stock Exchange.

Keywords: Financial Distress, Altman Finance Ratio (1968)