

Abstract

Permita Dwi Indah Sari, *The Effect of Financial Ratios on Financial Distress in Matahari Department Store Companies listed on the Indonesia Stock Exchange for the 2016-2020 period. under the guidance of Hj. Evaliati Amaniyah, S.E., M.S.M.*

The purpose of this study was to determine the effect of liquidity, leverage, profitability and activity on financial distress at Matahari Department Store companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period.

This research was conducted descriptively and quantitatively. This research was processed using SPSS IBM 25. This research was conducted by analyzing financial statements, based on the application using the Z-score method. Descriptive data analysis techniques, classical assumption test, multiple linear regression analysis, and hypothesis testing.

The results of this study are partially liquidity and leverage ratios have a negative and insignificant effect on financial distress, profitability ratios have a positive and insignificant effect on financial distress, while the activity ratio has a positive and significant effect on financial distress.

Keywords: liquidity, leverage, profitability, activity and financial distress.

Abstrak

Permita Dwi Indah Sari, **Pengaruh Rasio Keuangan terhadap *Financial Distress* pada Perusahaan Matahari Department Store yang terdaftar di Bursa Efek Indonesia periode 2016-2020.** dibawah bimbingan Hj. Evaliati Amaniyah, S.E., M.S.M.

Tujuan penelitian ini adalah untuk mengetahui pengaruh likuiditas, *leverage*, profitabilitas dan aktivitas terhadap *financial distress* pada perusahaan Matahari Department Store yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2020 secara parsial.

Penelitian ini dilakukan secara deskriptif dan kuantitatif. Penelitian ini diolah menggunakan SPSS IBM 25. Penelitian ini dilakukan dengan menganalisis laporan keuangan, berdasarkan penerapan dengan menggunakan metode Z-score. Teknik analisis data deskriptif, uji asumsi klasik, analisis regresi linier berganda, dan uji hipotesis.

Hasil dari penelitian ini yaitu secara parsial rasio likuiditas dan *leverage* berpengaruh negatif dan tidak signifikan terhadap *financial distress*, rasio profitabilitas berpengaruh positif dan tidak signifikan terhadap *financial distress*, sedangkan rasio aktivitas berpengaruh positif dan signifikan terhadap *financial distress*..

Kata kunci: likuiditas, *leverage*, profitabilitas, aktivitas dan *financial distress*.