

Lilik Jamiatul Kasanah, 12312043, **Analisis Perpengaruh Rasio Keuangan Terhadap *Financial Distress* Pada Perusahaan Manufaktur Di Indonesia Tahun 2014**, Manajemen, Fakultas Ekonomi, Universitas Muhammadiyah Gresik, Januari, 2017

Abstraksi

Tujuan penelitian ini adalah untuk mengetahui pengaruh variabel *Current Ratio* (X_1), *Debt To Asset Ratio* (X_2), *Total Asset Turnover Ratio* (X_3), dan *Return On Asset* (X_4) terhadap *financial distress* pada perusahaan manufaktur di Indonesia tahun 2014. Penelitian ini diharapkan menemukan pengaruh variabel *Current Ratio* (X_1), *Debt To Asset Ratio* (X_2), *Total Asset Turnover Ratio* (X_3), dan *Return On Asset* (X_4) terhadap *financial distress*. Penelitian ini menggunakan 135 sampel dari seluruh populasi. Pengambilan sampel dilakukan menggunakan sampling total yaitu seluruh populasi secara keseluruhan digunakan sebagai sampel penelitian. Penelitian ini menggunakan data sekunder berupa laporan keuangan perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2014 yang dipublikasikan per 31 Desember 2014. Jenis penelitian ini berbentuk kuantitatif infrensial dengan alat analisis regresi logistik. Hasil penelitian bahwa *Debt To Asset Ratio* (X_2) dan *Return On Asset* (X_4) merupakan rasio keuangan yang berpengaruh terhadap *financial distress*. *Current Ratio* (X_1) dan *Total Asset Turnover Ratio* (X_3) tidak dapat memprediksi pengaruh *financial distress*.

Kata Kunci: *Financial Distress*, Rasio Likuiditas (*Current Ratio*), Rasio Pengungkit (*Debt To Asset Ratio*), Rasio Aktivitas (*Total Asset Turnover Ratio*), Rasio Profitabilitas (*Return On Asset*).

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Abstract

The purpose of this study was to determine the effect of variable Current Ratio (X1), Debt To Asset Ratio (X2), Total Asset Turnover Ratio (X3), and Return On Asset (X4) against financial distress in manufacturing companies in Indonesia in 2014. This study are expected to find the effect of variable Current Ratio (X1), Debt to Asset Ratio (X2), Total Asset Turnover Ratio (X3), and Return on Asset (X4) against financial distress. This study using 135 samples from the entire population. Sampling was conducted using a total sampling is the entire population as a whole are used as samples. This study uses secondary data such as financial statements Manufacturing company listed on the Indonesia Stock Exchange in 2014, published December 31, 2014. This type of research in the form of quantitative infrensial by means of logistic regression analysis. The results of the research that Debt To Asset Ratio (X2) and Return On Asset (X4) is a financial ratio that affect financial distress. Current Ratio (X1) and Total Asset Turnover Ratio (X3) is unable to predict the effect of financial distress.

Keywords: Financial Distress, Liquidity Ratio (Current Ratio) Leverage Ratio (Debt To Asset Ratio), Activity Ratio (Total Asset Turnover Ratio), Profitability Ratios (Return on Assets).