

Mochammad Luqman Chakim, 11322074, **Prediksi kondisi financial distress menggunakan laba dan arus kas pada perusahaan jasa sektor infrastruktur, utilitas dan transportasi yang terdaftar di Bursa Efek Indonesia**, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Juli, 2018.

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh laba sebelum pajak, *return on assets*, *current assets to current liabilities*, *retain earning to total assets*, dan arus kas terhadap prediksi kondisi *financial distress* pada perusahaan jasa sektor infrastruktur, utilitas dan transportasi.

Sampel dalam penelitian ini adalah perusahaan jasa sektor infrastruktur, utilitas dan transportasi yang terdaftar di Bursa Efek Indonesia periode 2013-2016. Metode sampling yang digunakan dalam penelitian ini adalah *purposive sampling*. Data yang digunakan merupakan data sekunder berupa laporan keuangan perusahaan yang telah dipublikasikan. Jumlah sampel awal penelitian adalah 54 perusahaan, setelah melalui tahap seleksi terdapat 27 perusahaan tidak memenuhi kriteria peneliti dan 27 perusahaan memenuhi kriteria. Jumlah sampel akhir yaitu 27 perusahaan yang telah mempublikasikan laporan keuangan selama periode 2013-2016 sehingga jumlah keseluruhan sampel dalam penelitian ini adalah 108. Teknik analisis yang digunakan adalah regresi logistik.

Hasil analisis menunjukkan bahwa arah pengaruh negatif signifikan terhadap *financial distress* ditunjukkan oleh variabel laba sebelum pajak (X1) dan *retained earning to total assets* (X4), *current assets to current liabilities* (X3) dan *cash flow* (X5) berpengaruh negatif tidak signifikan. Sedangkan variabel *return on assets* (X2) menunjukkan arah pengaruh positif signifikan terhadap *financial distress*.

Kata kunci: *financial distress*, laba dan arus kas.

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ABSTRACT

The purpose of this study is to examine the influence of earning before tax, return on assets, current assets to current liabilities, retain earning to total assets, and cash flow against prediction of financial distress condition in the service companies sector of infrastructure, utilities and transportation.

Sample in this research is service companies sector of infrastructure, utilities and transportation listed on the indonesia stock exchange period 2013-2016. Sampling method used in this research is purposive sampling. The data used is secondary data in the form of a finance company that reports were published. The total early sample of research is 54 companies, after going through steps of selection there is 27 companies did not meet the criteria researchers and 27 company meet the criteria. The total sample the end is 27 a company that has publish financial reports during the period of 2013-2016 so that the number of all the samples in penilitian this is 108. The technique of the analysis used is logistic regression.

The analysis shows of that direction of a negative influence of significantly correlates with financial distress indicated by variable earning before tax (X1) and retained earning to total assets (X4), current assets to current liabilities (X3) and cash flow (X5) have a negative influence insignificant. While the variable return on assets (X2) indicate the direction of a positive influence of significant to financial distress

Keyword: Financial distress, profit and cash flow