Anida Shofiati, 10.322.019, **Pengaruh Indikator Mikro Ekonomi dan Makro Ekonomi Terhadap Prediksi Kondisi *Financial Distress* Perusahaan Manufaktur Sektor Industri Dasar dan Kimia yang Terdaftar di Bursa Efek Indonesia Periode 2010-2013**, Akuntansi, Fakultas Ekonomi, Universitas Muhammadiyah Gresik, Januari, 2015.

## Abstraksi

Penelitian ini bertujuan untuk menguji pengaruh indikator mikro ekonomi yaitu rasio likuiditas, *leverage*, profitabilitas dan indikator makro ekonomi yaitu inflasi dan suku bunga dalam memprediksi *financial distress* perusahaan dengan menerapkan metode Altman *Z-Score*. Berdasarkan metode *purposive sampling* diperoleh 26 perusahaan sampel dengan jumlah observasi 104 laporan keuangan perusahaan manufaktur sektor industri dasar dan kimia yang dipublikasikan di BEI periode 2010-2013. Untuk data bulanan inflasi dipublikasikan di BPS sedangkan suku bunga dipublikasikan di BI. Teknik analisis data menggunakan analisis regresi linier berganda dengan bantuan SPSS 16.00 *for windows*. Hasil regresi menunjukkan bahwa variabel $X_1$, $X_2$, $X_3$ berpengaruh signifikan dalam memprediksi *financial distress* perusahaan. Secara parsial, variabel $X_1$, $X_2$, $X_3$ berpengaruh signifikan terhadap *financial distress* perusahaan. Sedangkan variabel $X_4$, $X_5$ tidak berpengaruh signifikan terhadap *financial distress* perusahaan. Secara simultan, variabel $X_1$, $X_2$, $X_3$, $X_4$, $X_5$ berpengaruh signifikan dalam memprediksi *financial distress* perusahaan.

Kata Kunci: Likuiditas, *Leverage*, Profitabilitas, Inflasi, Suku Bunga, *Financial Distress*

Anida Shofiati, 10.322.019, *The Influences of Microeconomic and Macroeconomic Indicators Toward Prediction Financial Distress Condition Manufacture Companies of Basic Industry and Chemicals Sector Listed in Indonesia Stock Exchange the Period 2010 to 2013*, Accounting, *Faculty of Economics*, Muhammadiyah University of Gresik, January, 2015.

## Abstract

*This study aimed to examine the effect of microeconomic indicators is the ratio of liquidity, leverage, profitability and macroeconomic indicators namely inflation and interest rate in predicting financial distress condition company by applying the method of Altman Z-Score. Based on purposive sampling method obtained 26 companies sample with 104 observations of financial statements of manufacturing companies the basic industry and chemicals sector published in ISE the period 2010 to 2013. For Monthly data inflation published in CAS while interest rate published in BI. Data were analyzed using multiple linear regression analysis using SPSS 16.00 for Windows. Regression result show that $X_1$, $X_2$, $X_3$ significant effect in predicting financial distress companies. Partially, $X_1$, $X_2$, $X_3$ significant effect to financial distress companies. While $X_4$, $X_5$ not significantly effect to financial distress companies. Simultaneously, $X_1$, $X_2$, $X_3$, $X_4$, $X_5$ significant effect in predicting financial distress companies.*

*Keywords: Liquidity, Leverage, Profitability, Inflation, Interest Rate, Financial Distress*