

Bagas Hanggara, 16312089, **Pengaruh Rasio Keuangan Terhadap *Financial Distress* Pada Perusahaan Ritel Yang Terdaftar Di Bursa Efek Indonesia**, Manajemen, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Desember, 2019

Abstraksi

Penelitian ini bertujuan melakukan pengujian pengaruh rasio keuangan terhadap *financial distress* pada perusahaan ritel yang terdaftar di Bursa Efek Indonesia (BEI) periode 2014 - 2018. Pengambilan sampel dilakukan dengan metode *purposive sampling*. Sampel yang digunakan merupakan laporan keuangan perusahaan ritel yang terdaftar di Bursa efek Indonesia dengan jumlah 40 sampel. Pengujian dilakukan dengan menggunakan regresi logistik. Hasil penelitian menunjukkan bahwa variabel *Current Ratio* dan *Debt to Equity Ratio* tidak berpengaruh dan positif terhadap *financial distress*. Sedangkan variabel *Return On Asset* dan *Total Asset Turn Over* tidak berpengaruh dan negatif terhadap *financial distress*.

Kata kunci : *Current Ratio, Debt to Equity Ratio, Return On Asset, Total Asset Turn Over, Financial Distress*

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Abstract

This study aims to examine the effect of financial ratios on financial distress on retail companies listed on the Indonesia Stock Exchange (IDX) for the period 2014 - 2018. Sampling was carried out using a purposive sampling method. The sample used is the financial statements of retail companies listed on the Indonesia Stock Exchange with a total of 40 samples. Testing is done using logistic regression. The results showed that the Current Ratio and Debt to Equity Ratio variables had no effect and were positive for financial distress. While the Return On Asset and Total Asset Turn Over variables have no effect and are negative for financial distress.

Keywords : Current Ratio, Debt to Equity Ratio, Return On Assets, Total Assets Turn Over, Financial Distress