

**PENGARUH UKURAN PERUSAHAAN, LIKUIDITAS, DAN  
PROFITABILITAS TERHADAP FINANCIAL DISTRESS PADA  
PERUSAHAAN SUB SEKTOR TRANSPORTASI**

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**ABSTRAK**

Penelitian ini bertujuan menguji pengaruh simultan serta parsial dari ukuran perusahaan, likuiditas, dan profitabilitas terhadap *financial distress* pada perusahaan sub sektor transportasi yang terdaftar di Bursa Efek Indonesia periode 2020 – 2022. Rancangan penelitian dengan kuantitatif kausal. Populasi dalam penelitian ini adalah Perusahaan Sub Sektor Transportasi yang terdaftar di BEI periode 2020 – 2022, dengan metode purposive sampling diperoleh sebanyak 11 perusahaan sehingga diperoleh jumlah sampel sebanyak 33. Data dikumpulkan dengan pencatatan dokumen, kemudian dianalisis dengan regresi linear berganda. Hasil penelitian menunjukkan bahwa: (1) ukuran perusahaan, likuiditas, dan profitabilitas berpengaruh signifikan terhadap *financial distress*, (2) ukuran perusahaan tidak berpengaruh signifikan terhadap *financial distress*, (3) likuiditas berpengaruh negatif signifikan terhadap *financial distress*, dan (4) profitabilitas berpengaruh positif signifikan terhadap *financial distress*.

Kata kunci: ukuran perusahaan, likuiditas, profitabilitas, dan *financial distress*.



***THE INFLUENCE OF FIRM SIZE, LIQUIDITY, AND PROFITABILITY ON  
FINANCIAL DISTRESS IN TRANSPORTATION SUB-SECTOR  
COMPANIES***

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***ABSTRACT***

*This study aims to examine the simultaneous and partial effects of firm size, liquidity, and profitability on financial distress in transportation sub-sector companies listed on the Indonesia Stock Exchange for the period 2020 - 2022. The research designed by a causal quantitative. The population in this research is the Transportation Sub-Sector Companies listed on the IDX for the period 2020 – 2022. Using the purposive sampling method, there are 11 companies as qualified and resulting 33 total sample. The data was collected by document recording, then analyzed by multiple linear regression analysis. The results showed that: (1) company size, liquidity, and profitability have a significant effect on financial distress, (2) firm size has no significant effect on financial distress, (3) liquidity has a negative significant effect on financial distress, and (4) profitability has a positive significant effect on financial distress.*

***Keywords : firm size, liquidity, profitability, and financial distress***

