PENGARUH *RETURN ON ASSETS* DAN *CURRENT RATIO* TERHADAP *FINANCIAL DISTRESS* PADA PERUSAHAAN SUB SEKTOR *NONDURABLE HOUSEHOLD PRODUCTS* YANG TERDAFTAR DI BURSA EFEK INDONESIA

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Return on Assets* dan *Current Ratio* terhadap *Financial Distress* pada perusahaan sub sektor *Nondurable Household Products* yang terdaftar di Bursa Efek Indonesia. *Financial Distress* merupakan kondisi penurunan kinerja keuangan perusahaan yang dapat mengarah pada kesulitan keuangan apabila tidak segera ditangani. Faktor profitabilitas dan likuiditas menjadi indikator penting dalam menilai kemampuan perusahaan mempertahankan stabilitas keuangannya. *Return on Assets* digunakan untuk mengukur kemampuan perusahaan menghasilkan laba melalui pemanfaatan aset, sedangkan *Current Ratio* digunakan untuk mengukur kemampuan perusahaan memenuhi kewajiban jangka pendeknya. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder berupa laporan keuangan perusahaan sub sektor nondurable household products yang terdaftar di Bursa Efek Indonesia selama periode penelitian. Teknik pengambilan sampel menggunakan *purposive sampling* sesuai dengan kriteria yang telah ditentukan. Metode analisis data yang digunakan adalah analisis regresi linear berganda dengan bantuan program SPSS. Hasil penelitian menunjukkan bahwa *Return on Assets* berpengaruh positif terhadap *Financial Distress*, sedangkan *Current Ratio* berpengaruh positif dan signifikan terhadap *Financial Distress*. Secara simultan, *Return on Assets* dan *Current Ratio* berpengaruh signifikan terhadap *Financial Distress*. Temuan penelitian ini menunjukkan bahwa profitabilitas dan likuiditas perusahaan menjadi faktor penting dalam memprediksi kondisi kesulitan keuangan perusahaan.

Kata kunci: : *Return on Assets*, *Current Ratio*, *Financial Distress*

THE IMPACT OF RETURN ON ASSETS AND CURRENT RATIO ON FINANCIAL DISTRESS IN NONDURABLE HOUSEHOLD PRODUCTS SUBSECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

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ABSTRACT

This study aims to analyze the effect of Return on Assets and Current Ratio on Financial Distress in companies within the Nondurable Household Products sub-sector listed on the Indonesia Stock Exchange. Financial Distress is a condition where a company's financial performance declines, which can lead to financial difficulties if not addressed promptly. Profitability and liquidity factors are important indicators in assessing a company's ability to maintain financial stability. Return on Assets is used to measure a company's ability to generate profit through asset utilization, while the Current Ratio is used to assess the company's ability to meet its short-term obligations. This study uses a quantitative approach with secondary data in the form of financial statements from companies in the nondurable household products sub-sector listed on the Indonesia Stock Exchange during the research period. The sampling technique used was purposive sampling according to the predetermined criteria. The data analysis method used was multiple linear regression analysis with the help of SPSS software. The research results show that Return on Assets has a positive effect on Financial Distress, while the Current Ratio has a positive and significant effect on Financial Distress. Simultaneously, Return on Assets and the Current Ratio have a significant impact on Financial Distress. The findings of this study indicate that a company's profitability and liquidity are important factors in predicting the company's financial distress.

Keywords: Return on Assets, Current Ratio, Financial Distress