

**PREDIKSI *FINANCIAL DISTRESS* PADA PERUSAHAAN *GO PUBLIC*
SUB SEKTOR OTOMOTIF DAN KOMPONEN DI BURSA EFEK
INDONESIA**

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ABSTRAK

Financial distress merupakan kondisi dimana keuangan perusahaan dalam keadaan tidak sehat atau krisis. *Financial distress* dapat terjadi di berbagai perusahaan dan bisa menjadipenanda/sinyal dari kebangkrutan yang mungkin akan dialami perusahaan. Penelitian ini dilakukan guna mengetahui pengaruh dari *current assets to total assets*, *current liabilities to total assets*, *total liabilities to total assets*, dan *net income to equity* terhadap *financial distress* pada sub sektor otomotif dan komponen di Bursa Efek Indonesia. Penelitian ini menggunakan metode kuantitatif. Populasi dalam penelitian ini adalah seluruh perusahaan sub sektor otomotif dan komponen yang terdaftar di BEI sebanyak 13 perusahaan. Teknik penentuan sampel menggunakan metode *purposive sampling* dengan sampel yang digunakan sebanyak 9 perusahaan. Sumber data yang digunakan adalah data sekunder. Data diperoleh dari laporan keuangan perusahaan yang terdapat di laman Bursa Efek Indonesia. Metode analisis data menggunakan analisis regresi logistik biner yang diolah dengan bantuan software SPSS versi 26. Hasil penelitian ini menunjukkan bahwa; (1) rasio *current assets to total assets* berpengaruh positif dan signifikan terhadap *financial distress*, (2) rasio *current liabilities to total assets* berpengaruh positif dan signifikan terhadap *financial distress*, (3) rasio *total liabilities to total asset* tidak berpengaruh terhadap *financial distress*, (4) rasio *net income to equity* berpengaruh negatif dan signifikan terhadap *financial distress* pada perusahaan sub sektor otomotif dan komponen di BEI.

Kata Kunci: *current assets to total assets*, *current liabilities to total assets*, *total liabilities to total assets*, dan *net income to equity*, *financial distress*.

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ABSTRACT

Financial distress is a condition where the company's finances are in an unhealthy state or crisis. Financial distress can occur in various companies and can be a sign/signal of bankruptcy that the company may experience. This study was conducted to determine the effect of current assets to total assets, current liabilities to total assets, total liabilities to total assets, and net income to equity on financial distress in the automotive and component sub-sectors on the Indonesia Stock Exchange. This study uses quantitative methods. The population in this study were all companies in the automotive and component sub-sectors listed on the BEI as many as 13 companies. The sampling technique used was purposive sampling method with 9 companies as the sample used. The data source used is secondary data. The data is obtained from the company's financial statements contained on the Indonesia Stock Exchange page. The data analysis method used binary logistic regression analysis which was processed with the help of SPSS version 26 software. The results of this study indicate that; (1) the ratio of current assets to total assets has a positive and significant effect on financial distress, (2) the ratio of current liabilities to total assets has a positive and significant effect on financial distress, (3) the ratio of total liabilities to total assets has no effect on financial distress, (4) the ratio of net income to equity has a negative and significant effect on financial distress in the automotive and component sub-sector companies on the IDX.

Keywords: current assets to total assets, current liabilities to total assets, total liabilities to total assets, dan net income to equity, financial distress.