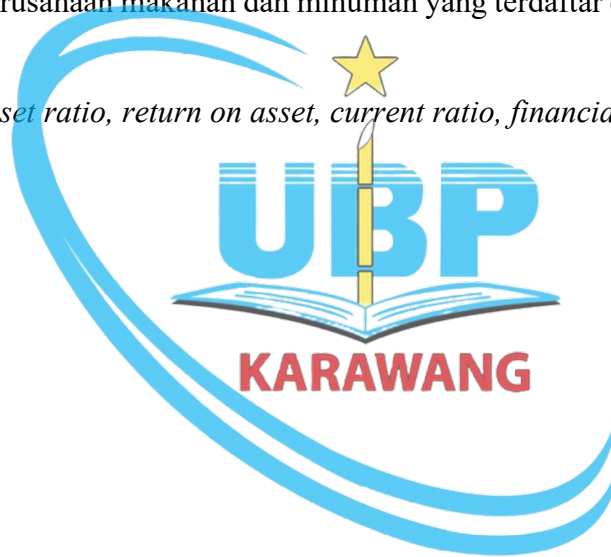


ABSTRAK

Penelitian ini bertujuan untuk mengetahui, menganalisis dan mengkaji pengaruh *debt to asset ratio*, *return on asset* dan *current ratio* terhadap *financial distress* pada sektor perusahaan makanan dan minuman di BEI periode 2016-2020. Penelitian ini dilakukan dengan menggunakan metode deskriptif verifikatif, jenis kuantitatif. Sumber data yang digunakan adalah data sekunder, yaitu data laporan keuangan perusahaan yang bergerak dalam sektor makanan dan minuman di Bursa Efek Indonesia yang diperoleh melalui website resmi Bursa Efek Indonesia yaitu www.idx.co.id. Hasil penelitian ini menunjukkan bahwa *debt to asset ratio* berpengaruh signifikan terhadap *financial distress* pada sektor perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2016-2020. *Return on asset* berpengaruh signifikan terhadap *financial distress* pada sektor perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2016-2020. *Current ratio* berpengaruh signifikan terhadap *financial distress* pada sektor perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Serta *debt to asset ratio*, *return on asset* dan *current ratio* secara simultan berpengaruh signifikan terhadap *financial distress* pada sektor perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2016-2020.

Kata kunci: *Debt to asset ratio*, *return on asset*, *current ratio*, *financial distress*.



ABSTRACT

This study aims to determine, analyze and examine the effect of debt to asset ratio, return on assets and current ratio on financial distress in the food and beverage sector on the IDX for the 2016-2020 period. This research was conducted using descriptive verification method, quantitative type. The data source used is secondary data, namely data on financial statements of companies engaged in the food and beverage sector on the Indonesia Stock Exchange which were obtained through the official website of the Indonesia Stock Exchange, namely www.idx.co.id. The results of this study indicate that the debt to asset ratio has a significant effect on financial distress in the food and beverage sector listed on the Indonesia Stock Exchange for the 2016-2020 period. Return on assets has a significant effect on financial distress in the food and beverage sector listed on the Indonesia Stock Exchange for the 2016-2020 period. The current ratio has a significant effect on financial distress in the food and beverage sector listed on the Indonesia Stock Exchange for the 2016-2020 period. And the debt to asset ratio, return on assets and current ratio simultaneously have a significant effect on financial distress in the food and beverage sector listed on the Indonesia Stock Exchange for the 2016-2020 period.

Keywords: Debt to asset ratio, return on asset, current ratio, financial distress.

