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Judul Skripsi : ANALISIS PENGARUH CURRENT RATIO, DEBT TO ASSET RATIO, DAN NET PROFIT MARGIN TERHADAP FINANCIAL DISTRESS PADA PERUSAHAAN MANUFAKTUR SUB SEKTOR TEKSTIL DAN GARMEN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE TAHUN 2020-2024

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Current Ratio (CR), Debt to Asset Ratio (DAR), dan Net Profit Margin (NPM) terhadap financial distress pada perusahaan manufaktur sub sektor tekstil dan garmen yang terdaftar di Bursa Efek Indonesia periode tahun 2020-2024.

Metodologi penelitian yang digunakan adalah metode kuantitatif dengan data panel dan menggunakan data sekunder yang diperoleh dari website Bursa Efek Indonesia. Teknik analisa data menggunakan regresi linier berganda dengan menggunakan uji statistik deskriptif, uji asumsi klasik (uji normalitas, uji multikolinearitas, uji heteroskedastisitas, dan uji autokorelasi), uji hipotesis (uji-t dan uji F) serta uji koefisien determinasi.

Hasil dari penelitian ini menunjukkan bahwa secara parsial Current Ratio (CR) berpengaruh positif signifikan terhadap financial distress. Variabel Debt to Asset Ratio (DAR) berpengaruh negatif signifikan terhadap financial distress. Variabel Net Profit Margin (NPM) berpengaruh positif signifikan terhadap financial distress. Sementara itu, variabel Current Ratio (CR), Debt to Asset Ratio (DAR), dan Net Profit Margin (NPM) secara simultan berpengaruh terhadap financial distress. Koefisien determinasi dari penelitian ini menunjukkan angka sebesar 99,731% sedangkan sisanya 0,269% dijelaskan oleh faktor-faktor lain yang tidak terdapat di model regresi penelitian ini.

Kata Kunci : Current Ratio (CR), Debt to Asset Ratio (DAR), dan Net Profit Margin (NPM), Financial Distress

Penulis



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Title : ANALYSIS OF THE EFFECT OF CURRENT RATIO, DEBT TO ASSET RATIO, AND NET PROFIT MARGIN ON FINANCIAL DISTRESS IN MANUFACTURING COMPANIES IN THE TEXTILE AND GARMENT SUB-SECTORS LISTED ON THE INDONESIAN STOCK EXCHANGE FOR THE PERIODS OF 2020-2024.

ABSTRACT

This study aims to analyze the effect of current ratio, debt to asset ratio, and net profit margin on financial distress in manufacturing companies in the textile and garment sub-sector listed on the Indonesia Stock Exchange for the period 2020-2024.

The research methodology used is a quantitative method with panel data and uses secondary data obtained from the Indonesia Stock Exchange website. The data analysis technique uses multiple linear regression using descriptive statistical tests, classical assumption tests (normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test), hypothesis testing (t-test and F-test) and determination coefficient test.

The results of this study indicate that partially the Current Ratio (CR) has a significant positive effect on financial distress. The variable Debt to Asset Ratio (DAR) has a significant negative effect on financial distress. The Net Profit Margin (NPM) variable has a significant positive effect on financial distress. Meanwhile, the Current Ratio (CR), Debt to Asset Ratio (DAR), and Net Profit Margin (NPM) variables simultaneously affect financial distress. The coefficient of determination of this study shows a figure of 99.731% while the remaining 0.269% is explained by other factors not contained in the regression model of this study.

Keywords: *Current Ratio (CR), Debt to Asset Ratio (DAR), dan Net Profit Margin (NPM), Financial Distress*

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