

ABSTRAK

DESI AMBARWATI, 1916220073

Pengaruh *Operating Capacity*, *Leverage*, dan Likuiditas Terhadap *Financial Distress* (Studi Kasus pada Perusahaan *Food and Beverage* yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2021)

Skripsi. Program studi Akuntansi. 2023

Kata kunci : *Operating Capacity*, *Leverage*, Likuiditas dan *Financial Distress*

Penelitian ini bertujuan untuk menguji dan mempelajari pengaruh *operating capacity*, *leverage* dan likuiditas terhadap *financial distress* pada Perusahaan *Food and Beverage*. Penelitian ini *Operating Capacity* difokuskan pada *Total Asset Turn Over* (TATO), *Leverage* difokuskan pada *Debt to Asset Ratio* (DAR) dan Likuiditas dengan *Current Ratio* (CR). Populasi didalam penelitian ini ada 89 Perusahaan Manufaktur Sub Sektor *Food and Beverage* yang tercatat di Bursa Efek Indonesia selama tahun 2017-2021 dan dalam penelitian ini menggunakan teknik pengujian purposive sehingga didapatkan 25 Perusahaan Manufaktur Sub Sektor *Food and Beverage* dengan kriteria yang sudah ditentukan.

Hasil penelitian menunjukkan bahwa *Operating Capacity* berpengaruh negatif terhadap *Financial Distress*, *Leverage* berpengaruh positif terhadap *Financial Distress*, Likuiditas berpengaruh negatif terhadap *Financial Distress*. *Operating Capacity*, *Leverage*, dan Likuiditas secara keseluruhan berpengaruh terhadap *Financial Distress*.

ABSTRACT

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The Influence of Operating Capacity, Leverage, and Liquidity on Financial Distress (Case Studies on Food and Beverage Companies Listed on the Indonesia Stock Exchange for 2017-2021)

Skripsi. Accounting Study Program. 2023

Keywords : *Operating Capacity, Leverage, Liquidity And Financial Distress*

This study aims to examine and study the effect of operating capacity, leverage and liquidity on financial distress in Food and Beverage Companies. This research focuses on Operating Capacity on Total Asset Turn Over (TATO), Leverage focuses on Debt to Asset Ratio (DAR) and Liquidity with Current Ratio (CR). The population in this study were 89 Manufacturing Companies in the Food and Beverage Sub Sector which were listed on the Indonesia Stock Exchange during 2017-2021 and in this study used a purposive testing technique to obtain 25 Manufacturing Companies in the Food and Beverage Sub Sector with predetermined criteria.

The research results show that Operational Capacity has a negative effect on Financial Distress, Leverage has a positive effect on Financial Distress, Liquidity has a negative effect on Financial Distress. Operational Capacity, Leverage, and Liquidity as a whole affect Financial Distress.