**INTISARI**

Penelitian ini bertujuan untuk menguji secara empiris pengaruh rasio keuangan ( *Current ratio, cash ratio, receivable turnover, total debt to asset ratio, net profit margin,* dan *price to earning ratio* ) untuk memprediksi *Financial Distress* perusahaan. Rasio keuangan yang dapat digunakan sebagai alat untuk menganalisis kinerja dan kondisi keuangan perusahaan diharapkan dapat memprediksi Financial Distress perusahaan.

 Sampel yang digunakan merupakan perusahaan Manufaktur yang tercatat di BEI periode 2012 – 2014, dimana pemilihan sampel menggunakan metode *purpose sampling*. Metode pengumpulan data menggunakan metode dokumentasi dan studi pustaka. Data yang digunakan merupakan data sekunder berupa laporan ringkasan kinerja perusahaan tercatat yang diambil dari situs [www.idx.co.id](http://www.idx.co.id), data yang telah terpilih lalu dianalisis menggunakan regresi logistik.

 Berdasarkan hasil penelitian diketahui bahwa secara parsial rasio profitabilitas (*net profit margin*) berpengaruh secara signifikan dalam memprediksi *financial distress* perusahaan. Sementara itu rasio likuiditas (*current ratio* dan *cash ratio*), rasio solvabilitas (*total debt to asset ratio*), rasio aktivitas (*receivable turnover*) dan rasio pasar (*price to earning ratio*) tidak berpengaruh secara signifikan dalam memprediksi *financial distress* perusahaan. Tetapi secara simultan kelima rasio tersebut berpengarus secara signifikan dalam memprediksi *financial distress* perusahaan.

Kata kunci : *financial distress*, rasio keuangan, *current ratio, cash ratio, total debt to assets ratio, receivable turnover, price to earning ratio.*

**ABSTRACT**

*This study aims to empirically examine the influence of financial ratios (current ratio, cash ratio, receivable turnover, total debt to asset ratio, net profit margin, and price to earnings ratio) to predict the company's Financial Distress. Financial ratios can be used as a tool to analyze the performance and financial condition of the company is expected to predict the company's Financial Distress.*

*The sample used is a manufacturing company listed on the Stock Exchange the period 2012 - 2014, where the sample selection using purposive sampling method. Methods of data collection using the method of documentation and literature. The data used is secondary data in the form of a summary report of the performance of listed companies taken from the site www.idx.co.id, data that has been selected and then analyzed using logistic regression.*

*Based on the survey results revealed that the partial profitability ratio (net profit margin) significantly in predicting financial distress companies. While the liquidity ratio (current ratio and cash ratio), the solvency ratio (total debt to asset ratio), the ratio of activity (receivable turnover) and market ratio (price to earnings ratio) did not significantly predict the company's financial distress. But simultaneously the fifth berpengarus ratio significantly in predicting the company's financial distress.*

*Keywords :* : *financial distress*, *financial ratio*, *current ratio, cash ratio, total debt to assets ratio, receivable turnover, price to earning ratio.financial distress, ratio financial*