

**PENGARUH PROFITABILITAS, LIKUIDITAS DAN LAVERAGE
TERHADAP *FINANCIAL DISTRESS*
PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI
(Studi Empiris Pada Perusahaan Manufaktur Sektor Industri lainnya
yang Terdaftar di Bursa Efek Indonesia Tahun 2022 - 2024)**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Profitabilitas, Likuiditas, dan Lverage terhadap Financial Distress pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2022 – 2024. Jumlah data penelitian berasal dari 41 perusahaan manufaktur Sektor Aneka Industri yang terdaftar di Bursa Efek Indonesia (BEI). Data penelitian ini adalah data sekunder dengan alat analisis regresi Linier Berganda. Berdasarkan hasil Uji Parsial (Uji t) diperoleh hasil Profitabilitas dan Likuiditas berpengaruh signifikan negatif terhadap Financial Distress, sedangkan Lverage berpengaruh signifikan positif terhadap Financial Distress. Berdasarkan Uji Simultan (Uji F) diperoleh hasil bahwa Variabel Profitabilitas, Likuiditas, dan Lverage secara simultan berpengaruh signifikan terhadap Financial Distress pada Perusahaan Manufaktur Sektor Aneka Industri yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2022 – 2024.

Kata Kunci : Profitabilitas, Likuiditas, *Lverage* dan *Financial Distress*

***EFFECT OF PROFITABILITY, LIQUIDITY, AND LEVERAGE ON
FINANCIAL DISTRESS IN MANUFACTURING COMPANIES LISTED
ON THE BURSA EFEK INDONESIA***

*(An Empirical Examination of Manufacturing Companies Classified under the
Other Industrial Sector Listed on the Indonesia Stock Exchange
During The Period 2022–2024)*

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ABSTRACT

This Research aims to analyze the effect of profitability, liquidity, and leverage on financial distress in manufacturing companies listed on the Indonesia Stock Exchange during the period 2022–2024. The research sample consists of 41 manufacturing companies in Multi-Industry Sector Manufacturing companies on the Indonesia Stock Exchange. The data used in this study are secondary data obtained from the companies' annual financial statements. The analytical method employed is Multiple Linear Regression analysis. Based on the partial test (t-test) results, profitability and liquidity have a significant negative effect on financial distress, while leverage has a significant positive effect on financial distress. Furthermore, the simultaneous test (F-test) results indicate that profitability, liquidity, and leverage simultaneously have a significant effect on financial distress in manufacturing companies within the Miscellaneous Industry Sector listed on the Indonesia Stock Exchange during the period 2022–2024.

Keywords: Profitability, Liquidity, Leverage, Financial Distress