ABSTRAK

Monica Lisander, 153010082, 2019, Pengaruh *Net Income*, Perputaran Total Aktiva Dan *Leverage* Terhadap *Financial Distress* Pada Perusahaan Manufaktur Subsektor Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Periode 2013-2017, STIE Eka Prasetya, Program Studi Akuntansi, Pembimbing I : Putri Wahyuni, S.E., M.Si., Pembimbing II : Yonson Pane, S.E., M.Si.

Penelitian ini bertujuan untuk mengetahui apakah *net income* berpengaruh terhadap *financial distress* pada perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia Periode 2013-2017, mengetahui apakah perputaran total aktiva berpengaruh terhadap *financial distress* pada perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia Periode 2013-2017, mengetahui apakah *leverage* berpengaruh terhadap *financial distress* pada perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia Periode 2013-2017, mengetahui apakah *net income*, perputaran total aktiva dan *leverage* berpengaruh terhadap *financial distress* pada perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia Periode 2013-2017.

Penelitian ini yang digunakan adalah penelitian kuantitatif. Jenis data yang digunakan adalah data kuantitatif, yaitu data yang diperoleh dalam bentuk angka. Sumber data berupa data sekunder berupa laporan keuangan keuangan tahunan selama periode 2013-2017. Populasi dalam penelitian ini adalah perusahaan manufaktur subsektor makanan dan minuman terdaftar di Bursa Efek Indonesia Periode 2013-2017 yang berjumlah 23 perusahaan. Sampel penelitian dalam penelitian ini sebanyak 13 perusahaan dengan teknik *purposive sampling*. Data dianalisis dengan menggunakan metode analisis regresi linear berganda.

Hasil analisis memberikan persamaan ***Financial Distress* = -3,324 + 0,180 *Net Income* + 0,594 Perputaran Total Aktiva - 0,729 *Leverage* + e**. Hasil analisis penelitian menunjukkan bahwa *net income* berpengaruh signifikan terhadap *financial distress* berdasarkan hasil uji hipotesis secara parsial yaitu t_{hitung} (4,402) > t_{tabel} (1,998971) dan nilai signifikan (0,000) < 0,05 berarti H_1 diterima. Hasil analisis penelitian menunjukkan bahwa perputaran total aktiva berpengaruh signifikan terhadap *financial distress* berdasarkan hasil uji hipotesis secara parsial yaitu t_{hitung} (3,387) > t_{tabel} (1,998971) dan nilai signifikan (0,001) < 0,05 berarti H_2 diterima. Hasil analisis penelitian menunjukkan bahwa *leverage* tidak berpengaruh tetapi signifikan terhadap *financial distress* berdasarkan hasil uji hipotesis secara parsial yaitu t_{hitung} (-6,559) < t_{tabel} (1,998971) dan nilai signifikan (0,000) < 0,05 berarti H_3 diterima. Hasil analisis penelitian menunjukkan bahwa *net income*, perputaran total aktiva dan *leverage* berpengaruh signifikan terhadap *financial distress* berdasarkan hasil uji hipotesis secara simultan yaitu F_{hitung} (24,554) > F_{tabel} (2,76) dan nilai signifikan (0,000) < 0,05 berarti H_4 diterima. Hasil penelitian didukung ini didukung oleh nilai *adjusted R square* sebesar 52,5%, sedangkan sisanya sebesar 47,5% variabel *financial distress* dapat dijelaskan oleh variabel lain seperti *current ratio* dan *corporate governance*.

Kata Kunci : *Net Income*, Perputaran Total Aktiva, *Leverage*, *Financial Distress*

ABSTRACT

Monica Lisander, 153010082, 2019, Influence of Net Income, Total Assets Turnover and Leverage On Financial Distress At Food And Beverage Subsector of Manufacturing Company Listed in Indonesia Stock Exchange Period 2013-2017, STIE Eka Prasetya, Accounting Studies Program, Advisor I : Putri Wahyuni, SE, M.Si., Advisor II : Yonson Pane, SE, M.Si.

This study aimed to determine whether net income has an effect on financial distress at food and beverage subsector of manufacturing company listed in Indonesia Stock Exchange period 2013-2017, determine whether total asset turnover has an effect on financial distress at food and beverage subsector of manufacturing company listed in Indonesia Stock Exchange period 2013-2017, determine whether leverage has an effect on financial distress at food and beverage subsector of manufacturing company listed in Indonesia Stock Exchange period 2013-2017, determine whether net income, total assets turnover and leverage has an effect on financial distress at food and beverage subsector of manufacturing company listed in Indonesia Stock Exchange period 2013-2017.

This research used is quantitative research. The type of data used is quantitative data, namely data obtained in the form of numbers. Data sources are secondary data in the form of annual financial financial statements for the period 2013-2017 . The population in this study is the food and beverage subsector of manufacturing company listed in Indonesia Stock Exchange period 2013-2017, which amounted to 23 companies. The research sample in this study as many as 13 companies by purposive sampling technique. Data were analyzed by using the method of multiple linear regression analysis.

*The results gave the equation of **Financial Distress = -3,324 + 0,180 Net Income + 0,594 Perputaran Total Aktiva - 0,729 Leverage + e**. Results of the analysis showed that net income has a significant effect on financial distress based on partial test results hypothesis that t_{count} (4.402) > t_{table} (1,998971) and significant value (0.000) < 0,05 means H_1 is accepted. Results of the analysis showed that total assets turnover has a significant effect on financial distress based on partial test results hypothesis that t_{cpunt} (3.387) > t_{table} (1.998971) and significant value (0.001) < 0.05 means H_2 is accepted. Results of the analysis showed that leverage has a significant effect on financial distress based on partial test results hypothesis that t_{count} (-6.559) < t_{table} (1.998971) and a significant value (0.000) < 0.05 means that H_3 is accepted. Results of the analysis showed that net income, total assets turnover and leverage has a significant effect on financial distress based on simultaneous test results hypothesis that F_{count} (24.554) > F_{table} (2.76) and significant value (0.000) < 0.05 means H_4 is accepted. Results in this study was supported by the value of adjusted R square as many as 52, 5%, while the remaining 47.5% of financial distress variables can be explained by other variables such as current current ratio and corporate governance.*

Keywords : Net Income, Total Asset Turnover, Leverage, Financial Distress