

ABSTRACT

The Influence of Current Ratio, Debt to Equity Ratio, And Return On Assets On Financial Distress at PT. XL Axiata, Tbk.

The purpose of this research was to know and analyze the factors that influence Financial Distress at PT XL Axiata Tbk, that is through the Current Ratio, Debt To Equity Ratio, and Return On Assets. The method of this research descriptive method, quantitative method, and verification method. To analyze the data, the researcher used is Multiple Linear Regression.

Based on the results of the research note that partially Current Ratio has a positive and significant effect on Financial Distress, Debt To Equity Ratio has a negative and insignificant effect on Financial Distress, and Return On Assets has a negative and insignificant effect on Financial Distress. For simultaneous testing it can be concluded that Current Ratio, Debt To Equity Ratio, and Return On Assets have a significant effect on Financial Distress at PT XL Axiata Tbk.

Keywords: Current Ratio, Debt To Equity Ratio, Return On Assets, Financial Distress.

ABSTRAK

**PENGARUH CURRENT RATIO (CR), DEBT TO EQUITY RATIO (DER)
DAN RETURN ON ASSETS (ROA) TERHADAP FINANCIAL DISTRESS
PADA PERUSAHAAN PT. XL AXIATA, TBK.**

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Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis faktor-faktor yang memengaruhi *Financial Distress* pada PT XI Axiata Tbk yaitu melalui *Current Ratio*, *Debt To Equity Ratio*, dan *Return On Assets*. Metode penelitian yang digunakan adalah metode deskriptif, metode kuantitatif, dan metode verifikatif. Alat analisis yang digunakan adalah Regresi Linier Berganda.

Berdasarkan hasil penelitian diketahui bahwa secara parsial *Current Ratio* berpengaruh positif dan signifikan terhadap *Financial Distress*, *Debt To Equity Ratio* berpengaruh negatif dan tidak signifikan terhadap *Financial Distress*, dan *Return On Assets* berpengaruh negatif dan tidak signifikan terhadap *Financial Distress*. Untuk pengujian secara simultan dapat disimpulkan bahwa *Current Ratio*, *Debt To Equity Ratio*, dan *Return On Assets* berpengaruh signifikan terhadap *Financial Distress* pada PT XI Axiata Tbk.

Kata Kunci: *Current Ratio*, *Debt To Equity Ratio*, *Return On Assets*, *Financial Distress*