

ABSTRAK

**Fakultas Ekonomi dan Bisnis
Program Studi S-1 Manajemen
2022**

Nurjanah

120.2017.203

Pengaruh Profitabilitas, Leverage, Likuiditas, dan Ukuran Perusahaan Terhadap Financial Distress Serta Tinjauannya Dari Sudut Pandang Islam (Studi Pada Perusahaan LQ45 Periode 2015-2019)

Uraian Abstrak

Tujuan dilakukannya penelitian ini untuk mengetahui pengaruh Profitabilitas, Leverage, Likuiditas, dan Ukuran Perusahaan terhadap *financial distress* secara parsial dan secara simultan. Metode penelitian yang digunakan adalah metode kuantitatif. Studi ini dilakukan pada perusahaan LQ45 yang terdaftar di Bursa Efek Indonesia, dan penelitian ini menggunakan data sekunder periode 2015-2019. Sampel yang digunakan sebanyak 28 perusahaan melalui metode *purposive sampling*. Metode analisis yang digunakan adalah Teknik analisis regresi data panel dengan tingkat signifikansi sebesar 5%. Hasil penelitian ini menunjukkan secara simultan variabel Profitabilitas, leverage, likuiditas, dan ukuran perusahaan berpengaruh signifikan terhadap *financial distress*. Selanjutnya secara parsial hanya variabel Leverage saja yang tidak berpengaruh signifikan terhadap *financial distress*. Sedangkan variabel profitabilitas, leverage, likuiditas, dan ukuran perusahaan berpengaruh positif dan signifikan terhadap *financial distress*. Secara keseluruhan menurut sudut pandang Islam Profitabilitas, leverage, ukuran perusahaan, dan *financial distress* dapat disimpulkan telah sesuai dengan kaidah islam yang menggunakan prinsip syariat islam sebagaimana tertuang dalam Al-Qur'an dan Hadist.

Kata Kunci: Profitabilitas, Leverage, Likuiditas, Ukuran perusahaan, *Financial Distress, Islam*

ABSTRACT

Faculty of Economy and Business

Study Program S-I Management

2022

Nurjanah

120.2017.203

The Effect of Profitability, leverage, liquidity, Firm Size On Financial Distress and its Review from an Islamic Perspective (study On LQ45 Companies 2015-2019 period)

Abstract Description

The purpose of this study is to determine the effect of Profitability, Leverage, Liquidity, and Company Size on financial distress partially and simultaneously. The research method used is a quantitative method. This study was conducted on LQ45 companies listed on the Indonesia Stock Exchange, and this study used secondary data for the 2015-2019 period. The sample used as many as 28 companies through purposive sampling method. The analytical method used is panel data regression analysis technique with a significance level of 5%. The results of this study indicate that simultaneously the variables of profitability, leverage, liquidity, and firm size have a significant effect on financial distress. Furthermore, partially only the Leverage variable has no significant effect on financial distress. While the variables of profitability, leverage, liquidity, and firm size have a positive and significant effect on financial distress. Overall, according to the Islamic point of view, profitability, leverage, company size, and financial distress can be concluded in accordance with Islamic rules that use Islamic sharia principles as stated in the Qur'an and Hadith.

Keywords: Profitability, Leverage, Liquidity, Firm Size, Financial Distress, Islam