

ABSTRAK

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Pengaruh Ukuran Perusahaan, Likuiditas, *Leverage*, *Sales Growth*, dan *Operating Capacity* Terhadap *Financial Distress* Serta Tinjauan Dari Sudut Pandang Islam (Studi Pada Perusahaan Sektor *Property and Real Estate* yang terdaftar di Bursa Efek Indonesia Periode 2016-2020)

Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, likuiditas, *leverage*, *sales growth*, dan *operating capacity* terhadap *financial distress*. Teknik penelitian variabel ukuran perusahaan diukur dengan *log natural*, likuiditas diukur dengan *current ratio*, *leverage* diukur dengan *debt to equity ratio*, *sales growth* diukur dengan rasio pertumbuhan perusahaan, *operating capacity* diukur dengan *total asset turnover*, dan *financial distress* diukur dengan variabel *dummy*. Penelitian ini menggunakan sampel perusahaan pada sektor *property and real estate* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2016-2020. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling* dan diperoleh sampel berjumlah 16 perusahaan. Penelitian ini menggunakan data sekunder yaitu laporan keuangan yang diperoleh dari situs resmi *Indonesian Stock Exchange (IDX)*. Metode analisis yang digunakan adalah statistik deskriptif dan regresi logistik dengan aplikasi SPSS versi 26. Hasil penelitian menunjukkan bahwa variabel ukuran perusahaan, likuiditas, *sales growth*, dan *operating capacity* tidak berpengaruh terhadap *financial distress*. Sedangkan variabel *leverage* berpengaruh positif terhadap *financial distress*. Dalam sudut pandang Islam bahwa ukuran perusahaan, *operating capacity*, *sales growth*, dan *financial distress* sudah memenuhi syariat Islam sebagaimana yang tertuang dalam Al-Qur'an dan Hadits. Sedangkan *leverage* dan likuiditas belum memenuhi syariat Islam.

Kata Kunci: Ukuran Perusahaan, *Leverage*, Likuiditas, *Sales Growth*, *Operating Capacity*, *Financial Distress*

ABSTRACT

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The Effect of Firm Size, Liquidity, Leverage, Sales Growth, and Operating Capacity on Financial Distress and It's Overview From an Islamic perspective (Study on Property and Real Estate Sector Companies Listed on The Indonesia Stock Exchange Period 2016-2020)

This study aims to examine the effect of firm size, liquidity, leverage, sales growth, and operating capacity on financial distress. The research technique variable firm size is measured by the natural log, liquidity is measured by the current ratio, leverage is measured by the debt to equity ratio, sales growth is measured by the ratio of company growth, operating capacity is measured by total asset turnover, and financial distress is measured by the dummy variable. This study uses a sample of companies in the property and real estate sector listed on the Indonesia Stock Exchange (IDX) period 2016-2020. The sampling technique in this study was purposive sampling and obtained a sample of 16 companies. This study uses secondary data, in the form financial statements obtained through website Indonesia Stock Exchange (IDX). The analytical method used is descriptive statistics and logistic regression with SPSS version 26 application. The results show that the variables of firm size, liquidity, sales growth, and operating capacity have no effect on financial distress. While the leverage variable has a positive effect on financial distress. From an Islamic point of view, firm size, operating capacity, sales growth, and financial distress have fulfilled with Islamic law as stated in the Qur'an and Hadith. While leverage and liquidity have not fulfilled with Islamic law.

Keywords: Firm Size, Leverage, Liquidity, Sales Growth, Operating Capacity, Financial Distress