

ABSTRAK

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Pengaruh Likuiditas, Solvabilitas, Pertumbuhan Penjualan dan Ukuran Perusahaan Terhadap Financial Distress Serta Tinjauannya Dari Sudut Pandang Islam

Financial distress merupakan suatu kondisi perusahaan yang secara terus-menerus mengalami penurunan keuangan, apabila kondisi ini terus berlanjut maka perusahaan akan mengalami kebangkrutan. Penelitian ini bertujuan untuk menganalisis bagaimana pengaruh solvabilitas, pertumbuhan penjualan, dan ukuran perusahaan terhadap *financial distress*. Populasi dalam penelitian ini menggunakan perusahaan sub sektor hotel, restoran dan pariwisata yang terdaftar di Bursa Efek Indonesia selama tahun 2016-2021. Berdasarkan metode *purposive sampling*, jumlah sampel diperoleh sebanyak 12 perusahaan. Metode analisis yang digunakan adalah regresi logistik dengan aplikasi SPSS versi 26. Hasil penelitian ini menunjukkan bahwa likuiditas dan solvabilitas tidak berpengaruh terhadap *financial distress*, pertumbuhan penjualan berpengaruh negatif terhadap *financial distress* dan ukuran perusahaan berpengaruh negatif terhadap *financial distress*, dan. Secara simultan likuiditas, solvabilitas, pertumbuhan penjualan dan ukuran perusahaan berpengaruh terhadap *financial distress*. Secara keseluruhan likuiditas, solvabilitas, pertumbuhan penjualan dan ukuran perusahaan terhadap *financial distress* masih belum memenuhi hukum Islam secara keseluruhan pada setiap variabel seperti yang dijelaskan dalam Al-Qur'an dan Hadits.

Kata kunci: Financial Distress, Likuiditas, Solvabilitas, Pertumbuhan Penjualan, dan Ukuran Perusahaan

ABSTRACT

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The Influence of Liquidity, Solvency, Sales Growth and Firm Size on Financial Distress and Reviewed by the Viewpoint of Islam

Financial distress is a condition of a company that is continuously experiencing financial decline, if this condition continues, the company will experience bankruptcy. This study aims to analyze how the influence of solvency, sales growth, and company size on financial distress. The population in this study uses hotel, restaurant and tourism sub-sector companies listed on the Indonesia Stock Exchange during 2016-2021. Based on the purposive sampling method, the number of samples obtained was 12 companies. The analysis of this researched used was logistic regression analysis techniques with the SPSS Ver.26.0 application. The results of this study indicate that liquidity and solvency have no effect on financial distress, sales growth has a negative effect on financial distress and firm size has a negative effect on financial distress. Simultaneously liquidity, solvency, sales growth and firm size affect financial distress. Overall liquidity, solvency, sales growth and firm size on financial distress have not fulfilled Islamic law as a whole in every supporting variable as explained in the Qur'an and Hadith.

Keywords: Financial Distress, Liquidity, Solvency, Sales Growth, and Firm Size