

ABSTRAK

ERNA TAMBUNAN NIM 2017156050 pengaruh perputaran kas, laba, *leverage* terhadap *financial distress* pada PT. Alfa Valves Indonesia. Dibawah bimbingan ibu Ani Siska ,MY,SH,MM, MSM.

Penelitian ini bertujuan untuk menguji perputaran kas, laba dan, *leverage* terhadap *financial distress* di perusahaan manufaktur PT. Alfa Valves Indonesia. Penelitian dilakukan pada perusahaan manufaktur PT. Alfa Valves Indonesia menggunakan metode *time series* dalam waktu 6 tahun pengamatan (2016 - 2021). Analisis data menggunakan analisis statistik deskriptif dan analisis regresi logistik. Hasil penelitian secara uji t menunjukkan Perputaran Kas tidak berpengaruh signifikan terhadap *Financial Distress*, Laba berpengaruh signifikan terhadap *Financial Distress* dan *Leverage* tidak berpengaruh signifikan terhadap *Financial Distress*. Sementara Hasil Uji F (Simultan) menunjukkan bahwa Perputaran Kas, Laba, *Leverage* secara simultan berpengaruh signifikan terhadap *financial distress*.

Kata kunci: *Financial Distress*, Laba, *Leverage*, Perputaran Kas

ABSTRACT

ERNA TAMBUNAN NIM 2017156050 the effect of cash turnover, profits, leverage on financial distress at PT. Alfa Valves Indonesia. Under the guidance of Mrs. Ani Siska, MY, SH, MM, MSM.

This study aims to examine cash turnover, profit and leverage on financial distress in the manufacturing company PT. Alfa Valves Indonesia. The research was conducted at the manufacturing company PT. Alfa Valves Indonesia uses the time series method within 6 years of observation (2016 - 2021). Data analysis used descriptive statistical analysis and logistic regression analysis. The results of the study by means of the t test show that Cash Turnover has no significant effect on Financial Distress, Profit has a significant effect on Financial Distress and Leverage has no significant effect on Financial Distress. While the F test results (Simultaneous) show that Cash Turnover, Profits, Leverage simultaneously have a significant effect on financial distress.

Keywords: *Cash Turnover, Financial Distress, Leverage, Profit*