

## ABSTRACT

*This observation aims to determine the effect of profitability, liquidity and leverage on financial distress. The type observation used is quantitative. The population in this observation is food and beverage companies listed on the Indonesia Stock Exchange (IDX) in 2017 - 2019. The sample in the observed using purposive sampling method so that 14 food and beverage companies were obtained. In this study using secondary data obtained in the financial statements. The analytical methods used is descriptive statistical analysis, classical assumption test (normality , multicollinearity, heteroscedasticity and auto correlation), multiple linier regression, and hypothesis testing ( t test and F test) using SPSS version 25. Based on the profitability t test, a significant level is obtained  $0,000 < 0,05$  means a negative and significant effect on financial distress, Liquidity has a significant level of  $0,833 > 0,05$  means a positive effect on financial distress, leverage has a significant level of  $0,257 < 0,05$  has a positive and significant effect on financial distress.*

**Keywords:** Profitability, Liquidity, Leverage, Financial Distress

## ABSTRAK

Observasi ini bertujuan dapat mengetahui pengaruh profitabilitas, likuiditas dan leverage terhadap financial distress. Observasi yang digunakan jenis kuantitatif. Populasi pada observasi ini perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) pada 2017 -2019. Sampel dalam observasi menggunakan metode purposive sampling sehingga didapatkan 14 perusahaan makanan dan minuman. Pada penelitian ini menggunakan data sekunder didapat pada laporan keuangan. Metode analisis yang digunakan analisis statistic deskriptif, uji asumsi klasik (normalitas, multikolinieritas, heteroskedasitas dan auto korelasi), regresi linier berganda, serta uji hipotesis (uji t dan uji F) memakai SPSS versi 25. Berdasarkan perolehan uji t, profitabilitas diperoleh taraf signifikan  $0,000 < 0,05$  berarti berpengaruh negatif dan signifikan terhadap financial distress ,likuiditas diperoleh taraf signifikan  $0,833 > 0,05$  berarti berpengaruh positif terhadap financial distress, leverage diperoleh taraf signifikan  $0,257 < 0,05$  berpengaruh positif dan signifikan terhadap financial distress.

**Kata kunci:** Profitabilitas, Likuiditas, Leverage, Financial Distress