

**ABSTRAK**  
**PENGARUH *CURRENT RATIO*, *DEBT TO EQUITY RATIO***  
**DAN INDEKS HARGA KONSUMEN TERHADAP**  
***FINANCIAL DISTRESS* PADA PERUSAHAAN SUB SEKTOR**  
**PERTAMBANGAN LOGAM DAN MINERAL YANG**  
**TERDAFTAR DI BURSA EFEK INDONESIA**

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Penelitian ini bertujuan untuk mengetahui Pengaruh *Current Ratio*, *Debt to Equity Ratio* dan Indeks Harga Konsumen Terhadap *Financial Distress* pada Perusahaan Sub Sektor Pertambangan Logam dan Mineral yang Terdaftar di Bursa Efek Indonesia. Populasi dan Sampel dalam penelitian ini adalah Laporan Keuangan Perusahaan Sub Sektor Pertambangan Logam dan Mineral yang Terdaftar di BEI. Teknik analisis data menggunakan regresi linier berganda. Hasil analisis data dapat disimpulkan bahwa (1) Variabel *Current Ratio* memiliki nilai signifikan t lebih kecil dari 5% ( $0,000 < 0,05$ ). (2) Variabel *Debt to Equity Ratio* dan Indeks Harga Konsumen tidak berpengaruh terhadap *Financial Distress* pada Perusahaan Sub Sektor Pertambangan Logam dan Mineral yang Terdaftar di BEI dengan taraf signifikan 0,303 dan 0,373.

Kata Kunci: *Current Ratio*, *Debt to Equity Ratio*, Indeks Harga Konsumen dan *Financial Distress*

**ABSTRACT**  
**THE EFFECT OF CURRENT RATIO, DEBT TO EQUITY AND  
CONSUMER PRICE INDEX TO FINANCIAL DISTRESS IN  
COMPANIES OF MINING AND MINERAL METAL SUB  
SECTORS WHICH ARE LISTED IN INDONESIA STOCK  
EXCHANGE**

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*This study aims to determine the effect of Current Ratio, Debt to Equity Ratio and Consumer Price Index on Financial Distress in Metal and Mineral Mining Sub Sector Companies Listed on the Indonesia Stock Exchange. The population and sample in this study are the Financial Statements of Metal and Mineral Mining Sub-Sector Companies Listed on the IDX. The data analysis technique uses multiple linear regression. The results of data analysis can be concluded that (1) the Current Ratio variable has a significant value of t smaller than 5% ( $0,000 < 0.05$ ). (2) Variable Debt to Equity Ratio and Consumer Price Index have no effect on Financial Distress in Metal and Mineral Mining Sub Sector Companies Listed on the IDX with significant levels of 0.303 and 0.373.*

*Keywords: Current Ratio, Debt to Equity Ratio, Consumer Price Index and Financial Distress*