

**ABSTRACT**

***THE EFFECT OF FINANCIAL RATIOS AND FIRM  
SIZE ON FINANCIAL DISTRESS  
(Case on PT. Garuda Indonesia, Tbk)***

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*The purpose of this research was to determine and analyze the effect of Financial Ratios and Firm Size to Financial Distress of PT. Garuda Indonesia Tbk. The research method used in this research is descriptive historical analysis. The data collecting technique used to obtain the secondary data was through company financial report on company official website. To analyse the data used is Path Analysis. Simultaneously based on the result Current ratio (CR), Total Assets Turnover (TATO), Return on Assets (ROA), Debt to Assets Ratio (DAR) and Firm Size are significant effect to Financial Distress. And partially showed that Total Assets Turnover (TATO), Return on Assets (ROA) and Firm Size has not significant effect on Financial Distress while Current Ratio (CR) and Debt to Assets Ratio (DAR) has a significant effect on Financial Distress.*

***Keyword : Current Ratio, Total Assets Turnover, Return on Assets, Debt to Assets Ratio, Firm Size and Financial Distress***

## ABSTRAK

# **PENGARUH KINERJA KEUANGAN DAN UKURAN PERUSAHAAN TERHADAP *FINANCIAL DISTRESS* (Kasus Pada PT. Garuda Indonesia, Tbk)**

Oleh :

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Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh Kinerja Keuangan dan Ukuran Perusahaan terhadap *Financial Distress* pada PT. Garuda Indonesia Tbk. Metode penelitian yang digunakan dalam penelitian ini adalah Deskriptif Histori Analisis. Data yang diperoleh adalah data sekunder dari laporan keuangan perusahaan yang di dapat dari website resmi perusahaan. Alat analisis yang digunakan adalah Analisis Jalur. Berdasarkan hasil penelitian diketahui bahwa secara simultan *Current ratio (CR)*, *Total Assets Turnover (TATO)*, *Return on Assets (ROA)*, *Debt to Assets Ratio (DAR)* dan Ukuran Perusahaan berpengaruh signifikan terhadap *Financial Distress*. Secara parsial *Total Assets Turnover (TATO)*, *Return on Asset (ROA)* dan Ukuran Perusahaan tidak berpengaruh signifikan terhadap *Financial Distress*. sedangkan *Current Ratio (CR)* dan *Debt to Assets Ratio (DAR)* berpengaruh signifikan terhadap *Financial Distress*.

**Kata Kunci :** *Current Ratio, Total Assets Turnover, Return on Assets, Debt to Assets Ratio, Ukuran Perusahaan dan Financial Distress*