

ABSTRACT

THE EFFECT OF LEVERAGE, OPERATING CAPACITY, OPERATING CASH FLOW, AND FIRM SIZE ON FINANCIAL DISTRESS OF PT SRI REJEKI ISMAN Tbk

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The purpose of this study was to determine and analyze whether or not there is an influence between the factors of Leverage, Operating Capacity, Operating Cash Flow, and Firm Size on Financial Distress at PT Sri Rejeki Isman Tbk. This study uses descriptive and verification methods with a quantitative approach. The data used is secondary data obtained through the official website of the company PT Sri Rejeki Isman Tbk, the Indonesia Stock Exchange, and website Sahamee.com. The analytical tool in this study uses multiple linear regression. Based on the results of the study it is known that Leverage (Debt to Asset Ratio) and Operating Cash Flow affect Financial Distress at PT Sri Rejeki Isman Tbk. While, Operating Capacity (Inventory Turnover) and Firm Size have no effect on Financial Distress at PT Sri Rejeki Isman Tbk.

Keywords: Leverage, Operating Capacity, Operating Cash Flow, Firm Size, and Financial Distress.

ABSTRAK

PENGARUH *LEVERAGE*, *OPERATING CAPACITY*, ARUS KAS OPERASI, DAN *FIRM SIZE* TERHADAP *FINANCIAL DISTRESS* PADA PT SRI REJEKI ISMAN Tbk

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Tujuan penelitian ini adalah untuk mengetahui dan menganalisis ada atau tidaknya pengaruh antara faktor *Leverage*, *Operating Capacity*, Arus Kas Operasi, dan *Firm Size* terhadap *Financial Distress* pada PT Sri Rejeki Isman Tbk. Penelitian ini menggunakan metode deskriptif dan verifikatif dengan pendekatan kuantitatif. Data yang digunakan adalah data sekunder yang diperoleh melalui situs resmi perusahaan PT Sri Rejeki Isman Tbk, Bursa Efek Indonesia, dan website Sahamee.com. Alat analisis dalam penelitian ini menggunakan regresi linear berganda. Berdasarkan hasil penelitian diketahui bahwa *Leverage* (*Debt to Asset Ratio*) dan Arus Kas Operasi berpengaruh terhadap *Financial Distress* pada PT Sri Rejeki Isman Tbk. Sedangkan, *Operating Capacity* (*Inventory Turnover*) dan *Firm Size* tidak berpengaruh terhadap *Financial Distress* pada PT Sri Rejeki Isman Tbk.

Kata Kunci: *Leverage*, *Operating Capacity*, Arus Kas Operasi, *Firm Size*, dan *Financial Distress*.