

ABSTRAK

Penelitian ini bertujuan untuk meneliti pengaruh *Firm Size*, *Leverage*, *Sales Growth* dan Profitabilitas terhadap *Financial Distress*. Sampel yang digunakan dalam penelitian ini adalah perusahaan *Property* dan *Real Estate* yang terdaftar di BEI periode 2015-2019. Pengambilan sampel dengan menggunakan *purposive sampling* dan diperoleh sebanyak 31 perusahaan dalam penelitian ini, Total yaitu 155 data. Pengujian hipotesis dilakukan dengan analisis regresi logistik dengan menggunakan *software SPSS 26.0*. Hasil penelitian menunjukkan bahwa *Firm Size*, *Leverage*, *Sales Growth* dan Profitabilitas secara simultan berpengaruh terhadap *Financial Distress*. *Leverage* dan Profitabilitas secara parsial berpengaruh terhadap *Financial Distress*. Sedangkan *Firm Size* dan *Sales Growth* secara parsial tidak berpengaruh terhadap *Financial Distress*.

Kata Kunci: *Financial Distress*, *Firm Size*, *Leverage*, *Sales Growth*
Profitabilitas

ABSTRACT

This study aims to examine the effect of Firm Size, Leverage, Sales Growth and Profitability on Financial Distress. The sample used in this research is Property and Real Estate companies listed on the IDX for the 2015-2019 period. Sampling using purposive sampling and obtained as many as 31 companies in this study, a total of 155 data. Hypothesis testing is done by logistic regression analysis using SPSS 26.0 software. The results showed that Firm Size, Leverage, Sales Growth and Profitability simultaneously had an effect on Financial Distress. Leverage and profitability partially affect financial distress. Meanwhile, Firm Size and Sales Growth partially have no effect on financial distress.

Keywords: *Financial Distress, Firm Size, Leverage, Sales Growth Profitability*