

## ABSTRAK

Ardita Nafia Rachmawardani. 2024. Pengaruh Manajemen Hutang Dan Kinerja Keuangan Terhadap *Financial Distress* (Studi Kasus Perusahaan Tekstil Yang Terdaftar Di BEI Periode 2017-2022). Skripsi. Program Studi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (1) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., C.A., CPA., Pembimbing (2) Liliek Nur Sulistiyowati, S.E., M.M.

*Financial Distress* perusahaan dapat ditentukan melalui *Debt To Assets Ratio* (DAR), *Debt To Equity Ratio* (DER), *Return On Assets* (ROA), *Return On Equity* (ROE), *Current Ratio* (Rasio Lancar). Tujuan pada penelitian ini untuk mengetahui adanya pengaruh signifikan Debt To Assets Ratio (DAR), Debt To Equity Ratio (DER), Return On Assets (ROA), Return On Equity (ROE), Current Ratio (Rasio Lancar) terhadap Financial Distress. Penelitian ini dilakukan pada perusahaan tekstil yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2022 yang. Metode yang digunakan yaitu kuantitatif dan analisis regresi linear berganda dengan menggunakan alat program SPSS versi 23.

Hasil pada penelitian ini menunjukkan bahwa *Debt To Assets Ratio* (DAR) berpengaruh positif dan signifikan terhadap *Financial Distress*. *Debt To Equity Ratio* (DER) tidak berpengaruh dan tidak signifikan terhadap *Financial Distress*. *Return On Assets* (ROA) dan *Return On Equity* (ROE) berpengaruh negatif dan signifikan terhadap *Financial Distress*. *Current Ratio* (Rasio Lancar) berpengaruh secara signifikan terhadap *Financial Distress*.

**Kata kunci :** *Debt To Assets Ratio* (DAR), *Debt To Equity Ratio* (DER), *Return On Assets* (ROA), *Return On Equity* (ROE), *Current Ratio* (Rasio Lancar), *Financial Distress* dan *Credit Rating*.

## ***ABSTRACT***

Ardita Nafia Rachmawardani. 2024. *The Effect of Debt Management and Financial Performance on Financial Distress (Case Study of Textile Companies Listed on the IDX for the 2017-2022 Period)*. Thesis. Management Study Program, Faculty of Economics and Business, PGRI Madiun University. Supervisor (1) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., C.A., CPA., Supervisor (2) Liliek Nur Sulistiyowati, S.E., M.M.

*A company's Financial Distress, it can be determined through the Debt To Assets Ratio (DAR), Debt To Equity Ratio (DER), Return On Assets (ROA), Return On Equity (ROE), Current Ratio. The aim of this research is to determine the significant influence of Debt To Assets Ratio (DAR), Debt To Equity Ratio (DER), Return On Assets (ROA), Return On Equity (ROE), Current Ratio on Financial Distress. This research was conducted on textile companies listed on the Indonesia Stock Exchange (BEI) for the 2017-2022 period.. The method used is quantitative and multiple linear regression analysis using the SPSS version 23 program tool.*

*The results of this study show that the Debt To Assets Ratio (DAR) has a positive and significant effect on Financial Distress. Debt To Equity Ratio (DER) has no effect and is not significant on Financial Distress. Return On Assets (ROA) and Return On Equity (ROE) has a negative and significant effect on Financial Distress. Current Ratio has a significant effect on Financial Distress.*

***Keywords :*** *Debt To Assets Ratio (DAR), Debt To Equity Ratio (DER), Return On Assets (ROA), Return On Equity (ROE), Current Ratio, Financial Distress and Credit Rating.*