

Prediksi kondisi Financial Distress perusahaan yang terdaftar di BEI pada sektor manufaktur (2004-2010) dengan metode analisis regresi logistik = Corporate financial distress prediction conditions on the stock exchange on which registered manufacturing sector (2004-2010) with logistic regression analysis method

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Abstrak

Penelitian ini bertujuan untuk menganalisis apakah model analisis regresi logistik dapat digunakan dalam memprediksi kondisi financial distress perusahaan serta menganalisis rasio ? rasio keuangan apa saja yang paling dominan dalam memprediksi kondisi perusahaan financial distress perusahaan manufaktur. Sampel yang digunakan adalah perusahaan manufaktur yang terdaftar di BEI selama tahun 2004 ? 2010 sebanyak 46 perusahaan manufaktur di Indonesia.

Hasil pertama yang didapat dari penelitian ini menunjukkan model analisis regresi logistik dapat digunakan dalam memprediksi kondisi financial distress perusahaan. Sedangkan hasil kedua menghasilkan 3 rasio keuangan dominan, yaitu Net Profit Margin yang memberikan pengaruh sebesar 28,012%, Growth to Sales yang memberikan pengaruh sebesar 16,0391%, kemudian Sales to Current Asset yang memberikan pengaruh sebesar 4,8264%. Ketiga rasio diatas memberikan pengaruh negatif dalam memprediksi kondisi financial distress perusahaan manufaktur.

.....This study aims to analyze whether the model of logistic regression analysis can be used in predicting the condition of financial distress as well as analyzing the ratio of the company - financial ratios are the most dominant in predicting corporate financial distress condition of the manufacturing company. The sample used is a manufacturing company listed on the Stock Exchange during the years 2004 - 2010 as many as 46 companies manufacturing in Indonesia.

The first results obtained from this study show the logistic regression analysis model can be used in predicting corporate financial distress condition. While the results of the two produced three dominant financial ratios, the Net Profit Margin influenced by 28.012%, Sales Growth to the influence of 16.0391%, and Sales to Current Assets to the influence of 4.8264%. The third ratio above have negative effect in predicting financial distress condition of the manufacturing company.