

Pengetahuan akan kondisi financial distress melalui rasio keuangan pada perusahaan jasa dan manufaktur/ Age Estri Budiarti, Peni Sawitri

Budi Ibrahim, author

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Abstrak

The financial statements can be used as a basis for measuring the bankruptcy of an enterprise through financial ratios exist. This study aims to determine the financial ratios that could be used to predict financial distress in the service and manufacturing companies. Financial ratios used in this research include performance measures include measures of performance (profitability ratio and size of the assessment), a measure of operational efficiency (asset management and investment and management costs) and the size of the financial policy regression and analysis. Independent variables in this study are financial policy (leverage ratio and liquidity ratio). Testing this hypothesis can be used logistic regression analysis. Independent variables in this study are financial ratios, while the dependent variable in this study is to predict financial distress using altman z-score. Results from is that the ratio (current assets-inventory)/ current liabilities can be used to predict financial distress service company in Indonesia, while the ratio of sales/ total assets can be used to predict the financial distress of manufacturing companies in Indonesia.