

Analisis pengaruh financial ratio, macroeconomic variable, dan market variable terhadap kondisi kesulitan keuangan pada perusahaan manufaktur di bursa efek indonesia = Analysis of effect of financial ratio macroeconomic variable and market variable to financial distress condition among manufacturer firms listed in indonesia stock exchange period 2006 2015 / Moria Oktalisa Simanjorang

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Abstrak

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Sektor industri manufaktur merupakan salah satu industri yang penting dalam perkembangan ekonomi Indonesia. Oleh karena itu sangat diharapkan bahwa perusahaan-perusahaan manufaktur dapat terus melakukan proses bisnisnya dan menjauhkan perusahaan dari kondisi kesulitan keuangan. Tesis ini membahas mengenai pengaruh Financial Ratio, Macroeconomic Variable dan Market Variable terhadap potensi kesulitan keuangan yang terjadi pada perusahaan manufaktur yang tercatat di BEI sejak tahun 2006 hingga tahun 2015. Sampel terdiri dari 126 perusahaan manufaktur yang diklasifikasikan menjadi kelompok financial distress dan non financial distress. Analisis menggunakan teknik analisis logit untuk melihat variabel mana yang mempengaruhi kondisi kesulitan keuangan perusahaan. Berdasarkan hasil penelitian diperoleh bahwa Financial Ratio, Macroeconomic Variable dan Market Variable dapat digunakan untuk memprediksi kesulitan keuangan perusahaan.

**ABSTRACT**

The manufacturing industry is one industry that is important in the economic development of Indonesia. Therefore, it is expected that manufacturing companies can continue to conduct its business processes and keep the company out of financial difficulty. This thesis discusses the influence of Financial Ratio, Market Variable and Macroeconomic Variable to the potential financial difficulties that occur in manufacturing companies listed on the Stock Exchange from 2006 to 2015. The sample consisting of 126 manufacturing companies that are classified into two groups, financial distress and non financial distress. Analysis using logit analysis techniques to see which variables that affect the company's financial difficulties. Based on the results of the examination obtained that the Financial Ratio, Macroeconomics and Market Variable have a significant effect to the corporate's financial distress condition.