

INTISARI

Penelitian ini bertujuan untuk menganalisis Pengaruh Struktur Modal dan Struktur Aset Terhadap Potensi *Financial Distress*. Subjek dalam penelitian ini adalah Perusahaan Manufaktur Sektor Aneka Industri yang Terdaftar di Bursa Efek Indonesia Periode Tahun 2014-2017. Dalam penelitian ini sampel berjumlah 96 sampel yang dipilih menggunakan metode *purposive sampling*. Alat analisis yang digunakan adalah Analisis Regresi Logistik.

Berdasarkan analisis yang telah dilakukan diperoleh hasil bahwa *financial leverage* berpengaruh positif signifikan terhadap potensi *financial distress* dan struktur aset berpengaruh negatif signifikan terhadap potensi *financial distress*, sedangkan *longterm debt* dan *equity structure* tidak berpengaruh terhadap potensi *financial distress*.

Kata Kunci : *Financial Distress, Financial Leverage, Longterm Debt, Equity Structure*, Struktur Aset

ABSTRACT

This study aims to analyze the influence of capital structure and asset structure on the potential of financial distress. The subject in this study was manufacturing companies various industry sector listed on the Indonesia Stock Exchange for the period 2014-2017. In this study, sample of 96 samples were selected using purposive sampling. Analysis tool used in this study is the logistic regression analysis.

Based on the analysis that have been made the results of the analysis is financial leverage has postive effect and significant on financial distress and asset structure has negative effect and significant on financial distress, while longterm debt and equity structure has no effect on financial distress.

Keywords: Financial Distress, Financial Leverage, Longterm Debt, Equity Structure, Asset Structure