ANALISIS *CURRENT RATIO* (CR), *TOTAL ASSETS TURNOVER* (TATO) DAN *OPERATING PROFIT MARGIN* (OPM) DALAM MEMPREDIKSI *FINANCIAL DISTRESS* PADA PERUSAHAAN SUBSEKTOR KONSTRUKSI NON BANGUNAN YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) PERIODE 2014-2018

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Current Ratio* (CR), *Total Assets Turnover* (TATO) Dan *Operating Profit Margin* (OPM) dalam memprediksi *Financial Distress* pada perusahaan subsektor konstruksi non bangunan yang terdaftar di BEI periode 2014-2018.

Metode yang digunakan dalam penelitian ini yaitu metode deskriptif dan verifikatif dengan menggunakan pendekatan kuantitatif. Data yang digunakan adalah data sekunder. Teknik analisis data dalam penelitian ini menggunakan uji analisis statistic deskriptif, uji koefesien regresi (uji parsial), uji *omnibus test of model coefficients* (uji simultan), uji *hosmer and lemeshow's of fit test*, uji *overall model fit test*, koefesien determinasi (*negelkerke r square*), uji tabel klasifikasi 2x2.

Hasil penelitian menunjukkan bahwa secara parsial *Current Ratio* (CR) dan *Total Assets Turnover* (TATO) tidak berpengaruh dalam memprediksi *Financial Distress*. *Operating Profit Margin* (OPM) berpengaruh negatif dan signifikan dalam memprediksi *Financial Distress*. Secara simultan variabel *Current Ratio* (CR), *Total Assets Turnover* (TATO) Dan *Operating Profit Margin* (OPM) berpengaruh signifikan dalam memprediksi *Financial Distress*. Kemampuan prediksi dari ketiga variabel tersebut terhadap *Financial Distress* dilihat dari nilai R *square* sebesar 75,5% sedangkan sisanya 24,5% dipengaruhi oleh faktor lain yang tidak diteliti.

Kata kunci: *Current Ratio* (CR), *Total Assets Turnover* (TATO) Dan *Operating Profit Margin* (OPM)

ANALYSIS OF CURRENT RATIO (CR), TOTAL ASSE TS TURNOVER (TATO) AND OPERATING PROFIT MARGIN (OPM) IN PREDICTING FINANCIAL DISTRESS ON NON-BUILDING CONSTRUCTION SUBSECTOR COMPANIES LISTED ON INDONESIA STOCK EXCHANGE (IDX) PERIOD 2014-2018

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ABSTRACT

This research aims to determine the influence of Current Ratio (CR), Total Assets Turnover (TATO) and Operating Profit Margin (Opm) in predicting Financial Distress in THE non-building construction subsector companies listed on IDX period 2014-2018.

The method used in this study is a descriptive and verifiable method of using a quantitative approach. The data used is secondary data. Data analysis techniques in this study using statistic descriptive analysis test, Coefesien test regression (partial test), Omnibus test test of coefficients model (simultaneous test), Hosmer and Lemeshow's test of Fit Test, test overall model fit Test, Koefesien determination (negelkerke R square), test table classification 2x2.

The results showed that partial Current Ratio (CR) and Total Assets Turnover (TATO) had no effect In predicting the Financial Distress. Operating Profit Margin (OPM) affects negative and significant in predicting the Financial Distress. Simultaneously the Current Ratio (CR), Total Assets Turnover (TATO) and Operating Profit Margin (OPM) Variables have significant effect in predicting the Financial Distress. The predictive ability of these three variables against the Financial Distress was seen from the R square value of 75.5% while the remaining 24.5% was influenced by other factors not researched.

Keywords: Current Ratio (CR), Total Assets Turnover (TATO) and Operating Profit Margin (OPM)