ABSTRACK

The performance of the company's profit is a company's performance as measured by the profit generated from the company's operational activities. Company Profitability is indicator of the benchmark companies that are able to survive in the business. This study aims to determine how the effect of financial distress, size of the company, the weakening of the exchange rate and the level of profitability of the company against the company generated profit performance. Performance measurement of income is proxied by positive and negative varability of net income by using a dummy method.

The population in this study is a company that has negative equity listed on the Indonesia Stock Exchange 2002-2014 period. The Technique selection sample is using purposive sampling and obtained as many as 11 companies of the population of the company that has negative equity of 103 companies. This study has a period of 13 years in order to get 143 samples were observed. Methods of analysis data in this study is using logistic regression.

The results showed that financial distress, size of the company, the exchange rate and simultaneous profitability have significant effect on the company's profit performance. While partially-size companies and the exchange rate does not significantly influence the company's profit performance, financial distress have significant effect with positive direction and profitabililitas have significant influence with the positive direction of the performance of the company's profit.

Based on the result of this research, to obtain optimal performance of the company's profit so Company that has negative equity are advised to review the troubleshooting condition of financial failure with impose a management plan, Effective as development expenditure strategy with pressing cover costs,and debt restructuring , and keep the exchange rate movements .

Keywords: Corporate Earnings Performance, Financial Distress, Company Size, Exchange Rate, Profitability