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Financial distress or financial distress is a health condition of a company that

is in a state of unhealthy, but not yet suffered bankruptcy. Financial distress can be

predicted in many ways, one of which is by using financial ratios. The purpose of

this research is to analyze the financial ratio ratios that is liquidity ratio with

current ratio (CR), solvency ratio with debt to asset ratio (DAR), profitability ratio

with net profit margin (NPM) to financial distress prediction.

This research was conducted at coal mining company listed in Indonesia

Stock Exchange (IDX) with period of research year 2012 until 2016. The sample

used in this research as many as 14 companies consisting of companies

experiencing financial distress and companies that do not experience financial

distress. The statistic method used is logistic regression.

The results showed that simultaneously variable liquidity ratios, solvency

ratios, profitability ratios have a significant effect on financial distress. But

partially only profitability ratios that have a significant influence on financial

distress while the ratio of liquidity and solvency ratio has no significant effect on

financial distress.

Keywords: Financial Distress, Liquidity, Solvency, Profitability

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