

ABSTRAK

**Pengaruh *Operating Cash Flows*, *Sales Growth*, *Operating Capacity* dan
Leverage terhadap *Financial distress*
(Studi Pada Perusahaan Transportasi di Indonesia pada Tahun 2016-2020)**

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Penelitian ini bertujuan untuk menganalisis pengaruh *Operating Cash Flow*, *Sales Growth*, *Operating Capacity* dan *Leverage* terhadap *financial distress* pada perusahaan transportasi yang Terdaftar di BEI Periode 2016-2020. Penelitian ini menggunakan penelitian kuantitatif dengan teknik pengumpulan sampel menggunakan metode *purposive sampling*, dengan jumlah sampel 22 perusahaan. Peneliti menggunakan alat analisis Eviews 9, dengan hasil bahwa *Operating cash flow* berpengaruh positif dan signifikan terhadap *financial distress*. Kemudian *Sales growth* dan *Operating Capacity* tidak berpengaruh terhadap *financial distress*. Sedangkan, *Leverage* berpengaruh negatif dan signifikan terhadap *financial distress*.

Kata Kunci: *Financial distress*, *Operating cash flow*, *Sales growth*, *Operating capacity* dan *Leverage*.

ABSTRACT

EFFECT OF OPERATING CASH FLOWS, SALES GROWTH, OPERATING CAPACITY AND LEVERAGE ON FINANCIAL DISTRESS (A Study on Transportation Companies in Indonesia in 2016-2020)

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The purpose of this study was to analyze the effect of *operating cash flow*, *sales growth*, *operating capacity* and *leverage* on the *financial distress* in transportation companies listed on the IDX for the 2016-2020 period. This was a quantitative study with the sample collection technique using the purposive sampling method, with the total sample of 22 companies. The researcher used the analysis tool Eviews 9, with the result that *operating cash flow* had a positive and significant effect on the *financial distress*. Then, *sales growth* and *operating capacity* did not have any effects on the *financial distress*. Meanwhile, *Leverage* had a negative and significant effect on the *financial distress*.

Keywords: *Financial Distress, Operating Cash Flow, Sales Growth, Operating Capacity and Leverage.*