ABSTRAC

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