

ABSTRACT

The Effect of Liquidity, Capital Structure, and Intellectual Capital on Financial Distress (Study of Food and Beverage Sub-Sector Companies Listed on the Indonesia Stock Exchange in 2017-2019)

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This study aims to determine the effect of liquidity, capital structure and intellectual capital on financial distress (study on food and beverage sub-sector companies listed on the Indonesia Stock Exchange in 2017-2019). The number of financial distress phenomena that occur in food and beverage companies causes the need for early analysis to prevent financial distress. The type of research used is quantitative research. The population in this study is the food and beverage sub-sector companies listed on the Indonesia Stock Exchange in 2017-2019 of 26 companies. Sampling using purposive sampling method, with the number of samples used as many as 45 samples. This study uses secondary data in the form of financial statements and annual reports for the 2017-2019 period obtained from the Indonesia Stock Exchange and the company's official website. The results of this study state that partially, liquidity, capital structure and intellectual capital affect financial distress. Meanwhile, liquidity, capital structure and intellectual capital together (simultaneously) affect financial distress

Keywords: *Liquidity, Capital Structure, Intellectual Capital, Financial Distress*

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