

## **ABSTRACT**

### ***The Effects of Inflation, Liquidity, Company Size and Tax Aggressiveness on Financial Distress (Empirical Study of Retail Companies Listed on the Indonesia Stock Exchange 2015 - 2022)***

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*This study aims to examine the effect of inflation, liquidity, company size and tax aggressiveness on financial distress by taking case studies of retail sub-sector companies listed on the Indonesia Stock Exchange in 2015 - 2022. The data used in this study were obtained from report data. financial and inflation data from the official website of Bank Indonesia. The sample used in this study is a retail company engaged in a number of fields such as supermarkets, department stores, pharmaceuticals, electronics, and household needs. This study used a purposive sampling technique with a total sample of 15 companies. The analysis in this study is an analysis carried out using the IBM SPSS Statistics 23 application. Based on the results of this study it states that inflation has no effect on financial distress while other variables namely liquidity, firm size and aggressiveness have an effect on financial distress. The implications of this research are expected to provide an overview to users of financial statements, especially external parties, to be able to assess the company's performance for the purpose of investing in share capital and to consider the company's ability to face various risks of financial distress in terms of inflation, liquidity, company size and the level of tax aggressiveness.*

**Keywords:** *Financial distress, Inflation, Liquidity, Company Size, Tax Aggressiveness, Altman Z-Score*