

## ABSTRACT

### *The Effect of Return on Assets, Current Ratio, and Debt to Asset Ratio on Financial Distress in Tourism, Hotel, and Restaurant Companies Listed on the Indonesian Stock Exchange in 2019-2023*

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*This research aims to determine the effect of Return on Assets, Current Ratio, and Debt to Asset Ratio on Financial Distress in tourism, hotel, and restaurant companies listed on the Indonesia Stock Exchange. The research method used in this research is quantitative by taking descriptive secondary data which includes financial reports as research material using Eviews 13 software as a data processing tool. The population of this research is 30 technology companies listed on the Indonesian Stock Exchange. The sampling technique used a purposive sampling method and obtained 11 companies that consistently published annual financial reports during the period 2019 to 2023. The research results show that Return on Assets, Current Ratio, and Debt to Asset Ratio do not have an effect on Financial Distress.*

**Keywords:** *Return on Assets, Current Ratio, Debt to Asset Ratio, Financial Distress*