

PREDIKSI FINANCIAL DISTRESS PADA KOPERASI DI KABUPATEN PEMALANG

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Accreditation	
Abstract	<p>This paper examines the usefulness of financial statements to predict financial distress in the cooperative. The financial distress is a condition before the bankruptcy that can be seen in the financial statements. Furthermore, the financial statements are being analyzed using ratio analysis. The ratio analysis variables used as a predictor variable are current ratio, quick ratio, current assets to total assets ratio, current liabilities to total assets, net profit margin ratio and net SHU to total assets ratio. While the research object is a cooperative financial statements reported on 2012. There are 63 cooperatives used as the sample with purposive sampling approach. The hypothesis is analysed using logistic regression. The results found that three variables can be used to predict financial distress of the cooperative. Those variables are ratio of current assets to total assets, current liabilities to total assets and net SHU to total assets. This implies the usefulness of financial ratio to predict financial distress in the cooperative.</p>
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