

## ABSTRAK

**M. Irsandi Harjuna, 2023.** Pengaruh *Economic Value Added (EVA)* Dan *Operating Capacity* Terhadap *Financial Distress* Pada Perusahaan Pertambangan Batubara Yang Terdaftar Di Bursa Efek Indonesia 2016-2021. Ketua Komisi: Abdul Hadi Sirat, Anggota Komisi: Muhsin N. Bailusy.

Penelitian ini bertujuan untuk mengetahui pengaruh *Economic Value Added (EVA)* Dan *Operating Capacity* Terhadap *Financial Distress* studi kasus pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI). Penelitian ini merupakan penelitian kuantitatif. Populasi dalam penelitian ini berjumlah 30 perusahaan, sedangkan sampel yang diperoleh berjumlah 8 perusahaan. Penentuan sampel menggunakan *Purposive Sampling*. Metode analisis data yang digunakan yaitu Analisis Regresi Linear Berganda dengan bantuan software IBM SPSS V. 25.

Hasil penelitian ini menunjukkan bahwa: 1). Variabel *Economic Value Added (EVA)* berpengaruh negatif dan signifikan Terhadap *Financial Distress*. 2). *Operating Capacity* tidak berpengaruh Terhadap *Financial Distress*.

**Kata Kunci:** Nilai Tambah Ekonomi, Kapasitas Operasi, dan Kesulitan Keuangan

## **ABSTRACT**

**M. Irsandi Harjuna, 2023.** *The Effect of Economic Value Added (EVA) and Operating Capacity on Financial Distress in Coal Mining Companies Listed on the Indonesia Stock Exchange 2016-2021.* Commission Chairman: Abdul Hadi Sirat, Commission Members: Muhsin N. Bailusy.

*This research aims to determine the effect of Economic Value Added (EVA) and Operating Capacity on Financial Distress in mining companies listed on the Indonesia Stock Exchange (BEI). This research is quantitative research. The population in this study was 30 companies, while the sample obtained was 8 companies. Determination of the sample using Purposive Sampling. The data analysis method used is Multiple Linear Regression Analysis with the help of IBM SPSS V. 25 software.*

*The results of this research show that: 1). The Economic Value Added (EVA) variable has a negative and significant effect on Financial Distress. 2). Operating Capacity has no effect on Financial Distress.*

**Keywords:** *Economic Value Added (EVA), Operating Capacity, and Financial Distress*