

## **ABSTRACT**

*The research aims to provide an overview of the financial distress of coal subsector mining companies in Indonesia and to determine the influence of likuidity, profitability, and leverage on financial distress.*

*The operational variables used in this research are the independent variables, namely liquidity, profitability and leverage. Meanwhile, the dependent variable is financial distress. The research method used is a quantitative method whith a descriptive and verification approach. The population of this research is all coal subsector mining companies listed on the Indonesia Stock Exchange (BEI) for the 2018-2022 period. The number of mining companies listed on the Indonesia Stock Exchange (BEI) for the 2018-2022 period is 29 companies. The sample selection method for this research uses a purposive sampling technique with a total of 12 companies that meet the criteria.*

*The research result show that liquidity has a positive effect on financial distress, and leverage has a negative effect on financial distress.*

*Keywords : Liquidity, Profitability, Leverage, Financial Distress*