

ABSTRAK

Saumi Desinta Jufri, 2021. Analisis Penggunaan Model *Altman (Z-Score)*, *Springate (S-Score)*, *Grover (G-Score)*, *Zmijewski (X-Score)*, *Fulmer (H-Score)*, dan *Ohlson (O-Score)* , Sebagai Prediktor Kebangkrutan Serta Mencari Keakuratan dari Model Prediksi Kebangkrutan Pada Perusahaan Manufaktur Yang Listing di BEI. Ketua Komisi: Gregorius Jeandry, Anggota Komisi : Rinto Syahdan.

Penelitian ini bertujuan untuk membuktikan bahwa *The Altman (Z-Score) model* , *Springate model* , *Grover model*, *Zmijewski model*, *Fulmer model*, dan *Ohlson model* dapat digunakan sebagai prediktor potensi kebangkrutan terhadap perusahaan manufaktur yang *listing* BEI dan membuktikan prediksi manakah yang paling akurat. Populasi penelitian ini adalah Perusahaan manufaktur yang *listing* di BEI periode 2015-2020 kemudian berdasarkan kriteria diperoleh 106 perusahaan.

Hasil penelitian menunjukkan bahwa model prediksi *Springate* merupakan prediktor dengan tingkat akurasi tertinggi, kemudian model *Ohlson*, disusul model *Altman*, lalu model *Fulmer* ,model *Grover*, dan model *Zmijewski*,

Kata Kunci: Model analisis kebangkrutan, model Altman (Z-Score),model Springate , model Grover, model Zmijewski, model Fulmer, dan model Ohlson.

ABSTRACT

Saumi Desinta Jufri, 2021. *Analysis of the use of Altman (Z-Score), Springate (S-Score), Grover (G-Score), Zmijewski (X-Score), Fulmer (H-Score) and Ohlson (O-Score) models), as a Bankruptcy Predictor and Finding the Accuracy of the Bankruptcy Prediction Model. on Manufact Comp Listed D Bei. Chairman: Gregorius Jeandry, Member : Rinto Syahdan.*

This study aims to prove that The Altman (Z-Score) model, Springate model, Grover model, Zmijewski model, Fulmer model, and Ohlson model can be used as predictors of manufacturing companies listed on the IDX and prove which prediction of potential bankruptcy is the most accurate. The population of this study are manufacturing companies listed on the Indonesia Stock Exchange for the 2015-2020 period, then based on the criteria obtained 106 companies.

The results showed that the Springate prediction model was the predictor with the highest level of accuracy, then the Ohlson model, followed by the Altman model, then the AxSFulmer model, the Grover model, and the Zmijewski model.

Keywords: *Bankruptcy analysis model, The Altman (Z-Score) model, Springate model, Grover model, Zmijewski model, Fulmer model, and Ohlson model.*