ABSTRAK

Irmawati Irwan, 2024. ANALISIS PERBANDINGAN MODEL PREDIKSI *ALTMAN Z-SCORE, SPRINGATE, ZMIJEWSKI, GROVER* DAN *FOSTER* DALAM MEMPREDIKSI *FINANCIAL DISTRESS* (Studi Pada Perusahaan Ritel Yang Terdaftar Di BEI Periode 2018-2022). Ketua Komisi : Suwito, Anggota Komisi : Fitriani Sardju.

Penelitian ini bertujuan untuk mengetahui apakah terdapat perbedaan pada model *Altman Z-Score, Springate, Zmijewski, Grover* dan *Foster* dalam memprediksi *financial distress* pada perusahaan ritel yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2022. Pengambilan sampel menggunakan *purposive sampling*. Data yang digunakan dalam penelitian ini adalah data sekunder dengan teknik analisis data menggunakan statistik non parametrik yaitu uji *Wilcoxon Signed Ranks* dan uji kekauratan model tanpa syarat data harus terdistribusi normal. Penelitian ini membandingkan lima model prediksi *financial distress* dengan menggunakan analisis statistik deskriptif, uji normalitas, dan juga uji *Wilcoxon Signed Ranks* melalui prograam SPSS. Hasil penelitian menunjukkan terdapat perbedaan antara model *Altman Z-Score, Springate, Zmijewski, Grover* dan *Foster. Altman Z-Score* dan *Foster* merupakan model prediksi dengan tingkat akurasi tertinggi sebesar 100%.

Kata-kata Kunci: Altman Z-Score, Springate, Zmijewski, Grover, Foster, dan Financial Distress

ABSTRACT

Irmawati Irwan, 2024. *ANALYSIS OF COMPARISON OF ALTMAN Z-SCORE, SPRINGATE, ZMIJEWSKI, GROVER AND FOSTER PREDICTION MODELS IN PREDICTING FINANCIAL DISTRESS (Study of Retail Companies Listed on the IDX in 2018-2022). Chairman Of The Commission: Suwito, Commission Members: Fitriani Sardju.*

This study aims to determine whether there are differences in the Altman Z-Score, Springate, Zmijewski, Grover and Foster models in predicting financial distress in retail companies listed on the Indonesia Stock Exchange (IDX) in 2018-2022. Sampling using purposive sampling. The data used in this study are secondary data with data analysis techniques using non-parametric statistics, the Wilcoxon Signed Ranks test and the model accuracy test without the condition that the data must be normally distributed. This study compares five financial distress prediction models using descriptive statistical analysis, normality test, and also the Wilcoxon Signed Ranks test through the SPSS program. The results showed there were differences between the Altman Z-Score, Springate, Zmijewski, Grover and Foster models. Altman Z-Score and Foster are prediction models with the highest accuracy rate of 100%.

Keywords: Altman Z-Score, Springate, Zmijewski, Grover, Foster, and Financial Distress