

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui perbedaan konsep analisis kebangkrutan model Altman dan Springate. Variabel yang digunakan dalam penelitian ini adalah model Altman, model Springate dan prediksi kebangkrutan. Sampel yang digunakan adalah 14 perusahaan otomotif yang terdaftar di Bursa Efek Indonesia dari periode 2010-2014. Dalam penelitian ini menggunakan metode analisis Altman Z-score dan Springate, pengujian hipotesis dengan cara membandingkan hasil metode tersebut dengan kondisi actual dengan bantuan Microsoft excel . Kesimpulannya model Altman terdapat kesalahan dalam memprediksi kebangkrutan sebanyak satu perusahaan pada tahun 2010, dua perusahaan pada tahun 2011, satu perusahaan pada tahun 2012, empat perusahaan pada tahun 2013, dan tiga perusahaan pada tahun 2014 sedangkan model springate terdapat kesalahan dalam memprediksi kebangkrutan sebanyak dua perusahaan pada tahun 2010, dua perusahaan pada tahun 2011, tiga perusahaan pada tahun 2012, empat perusahaan pada tahun 2013, dan lima perusahaan pada tahun 2014. Kesimpulannya model altman memiliki tingkat akurasi lebih baik dari pada model springate dalam memprediksi kebangkrutan perusahaan otomotif yang ada pada bursa efek indonesia periode 2010 sampai 2014.



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