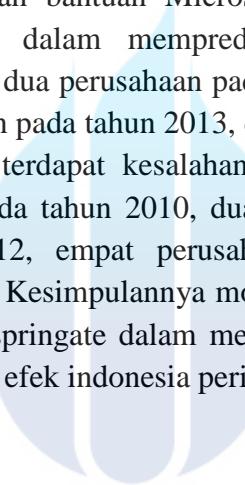


## ABSTRAK

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.



UNIVERSITAS  
MERCU BUANA

## *ABSTRACT*

*This study aims to determine differences in bankruptcy analysis concepts between Altman model and Springate model. Variables used in this study is a Altman and Springate bankruptcy prediction models. The samples are 14 automotive companies listed in Indonesia Stock Exchange from 2010-2014. In this study using the method of analysis Altman Z-score and Springate, testing the hypothesis by comparing the results with actual conditions using Microsoft Excel. The conclusion is Altman model there are error predicting bankruptcy. there is one company in 2010, the two companies in 2011, one company in 2012, four companies in 2013, and three companies in 2014, while models springate there are errors in predicting bankruptcy. The result is two companies in 2010, the two companies in 2011, the three companies in 2012, four companies in 2013, and five companies in 2014. in conclusion Altman models have better accuracy compare springate models in predicting bankruptcy.*



## *ABSTRACT*

*This study aims to determine differences in bankruptcy analysis concepts between Altman model and Springate model. Variables used in this study is a Altman and Springate bankruptcy prediction models. The samples are 14 automotive companies listed in Indonesia Stock Exchange from 2010-2014. In this study using the method of analysis Altman Z-score and Springate, testing the hypothesis by comparing the results with actual conditions using Microsoft Excel. The conclusion is Altman model there are error predicting bankruptcy. there is one company in 2010, the two companies in 2011, one company in 2012, four companies in 2013, and three companies in 2014, while models springate there are errors in predicting bankruptcy. The result is two companies in 2010, the two companies in 2011, the three companies in 2012, four companies in 2013, and five companies in 2014. in conclusion Altman models have better accuracy compare springate models in predicting bankruptcy.*

