

ABSTRACT

This study aims to predict the potential bankruptcy of the Regional Water Company in Indonesia. The research data is the PDAM's financial statements in 2015 and the performance evaluation data of PDAM in 2016. The method used in this research is discriminant method and theory of conditional probability of Bayes. The dependent variable is the category of bankrupt and not bankrupt, while the independent variables are 10 financial ratios such as Net Working Capital to Total Asset, Retained Earning to Total Asset, EBIT to Total Asset, Book Value of Equity to Book Value of Total Debt, Sales to Total Asset, Return On Equity, Operating Ratio, Cash Ratio, Debt To Aset Ratio, dan Billing Effectivity. However, for multikolinearitas reasons then EBIT to Total Assets and Debt to Asset Ratio is eliminated. The results of the discriminant analysis showed that 8 independent variables can show a significant difference and can form a discriminant function.

Keywords: PDAM, discriminant, bankruptcy.

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ABSTRAK

Penelitian ini bertujuan untuk memprediksi potensi kebangkrutan Perusahaan Daerah Air Minum di Indonesia. Data penelitian merupakan data laporan keuangan tahun 2015 dan data evaluasi kinerja PDAM tahun 2016. Metode yang digunakan dalam penelitian ini adalah metode diskriminan dan teori peluang bersyarat dari Bayes. Variabel terikat yang digunakan adalah kategori bangkrut dan tidak bangkrut, sedangkan variabel bebas yang digunakan berupa 10 rasio keuangan seperti *Net Working Capital to Total Asset*, *Retained Earning to Total Asset*, *EBIT to Total Asset*, *Book Value of Equity to Book Value of Total Debt*, *Sales to Total Asset*, *Return On Equity*, *Operating Ratio*, *Cash Ratio*, *Debt To Aset Ratio*, dan *Billing Effectivity*. Namun, karena alasan multikolinearitas maka variabel *EBIT to Total Asset* dan *Debt To Aset Ratio* dieliminasi. Hasil analisis diskriminan menunjukkan bahwa 8 variabel bebas tersebut dapat menunjukkan perbedaan yang signifikan dan dapat membentuk fungsi diskriminan.

Kata kunci: PDAM, diskriminan, kebangkrutan.

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