

ABSTRAK

Natalia, Program Studi Akuntansi, Universitas Universal, Batam, 2021, **Komparasi Analisis Altman Z-Score, Zmijewski X-Score, Springate S-Score pada Perusahaan Sub Sektor Perhotelan, Restoran & Pariwisata Yang Terdaftar pada Bei Periode 2017-2019**, Pembimbing: Agung Joni Saputra, S.E., M.Akt.

Penelitian ini bertujuan untuk mengetahui perbandingan antara metode prediksi kebangkrutan Altman Z-Score, Zmijewski X-Score, dan Springate S-Score pada perusahaan sub sektor perhotelan, restoran & pariwisata yang terdaftar pada BEI periode 2017-2019. Data yang digunakan ialah laporan keuangan yang diterbitkan oleh perusahaan sub sektor perhotelan, restoran, dan pariwisata di website Indonesian Stock Exchange pada tahun 2017-2019. Hasil penelitian yang didapat ialah kondisi perusahaan sub sektor perhotelan, restoran dan pariwisata untuk metode Altman Z-Score dan Springate S-Score menunjukkan bahwa mayoritas perusahaan dikategorikan berada pada kondisi rawan dan kritis. Sedangkan untuk metode Zmijewski X-Score menunjukkan bahwa perusahaan berada pada kondisi yang sehat. Terdapat 7 perusahaan yang harus diwaspadai lebih lanjut dikarenakan masuk pada kategori kritis untuk hasil perhitungan tiga metode prediksi kebangkrutan.

Kata Kunci: Prediksi Kebangkrutan, Altman Z-Score, Zmijewski X-Score, Springate S-Score

ABSTRACT

Natalia, Department of Accounting, Universitas Universal, Batam, 2021, **Comparative Analysis of Altman Z-Score, Zmijewski X-Score, Springate S-Score on Hospitality, Restaurant & Tourism Sub-Sector Companies Listed on IDX for the 2017-2019 Period**, Supervisor: Agung Joni Saputra, S.E., M.Akt.

This study aims to determine the comparison between the Altman Z-Score, Zmijewski X-Score, and Springate S-Score bankruptcy prediction methods in the hotel, restaurant & tourism sector sub-sector companies listed on the IDX for the 2017-2019 period. The data used are financial reports published by the hospitality, restaurant, and tourism sub-sector companies on the Indonesian Stock Exchange website in 2017-2019. The results obtained are the condition of the hotel, restaurant and tourism sub-sector companies for the Altman Z-Score and Springate S-Score methods showing that the majority of companies are categorized as vulnerable and critical conditions. Meanwhile, the Zmijewski X-Score method shows that the companies are in healthy condition. There are 7 companies that must be watched out for further because they are included in the critical category for the calculation results of three bankruptcy prediction methods.

Keywords: Bankruptcy Prediction, Altman Z-Score, Zmijewski X-Score, Springate S-Score