

ABSTRAK

ANALISIS PREDIKSI KEBANGKRUTAN

Studi Kasus di Perusahaan Jasa Sub Sektor Restoran, Hotel, dan
Pariwisata tahun 2011-2015

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Tujuan penelitian ini adalah untuk memprediksi kebangkrutan pada perusahaan jasa sub sektor restoran, hotel, dan pariwisata tahun 2011 sampai dengan tahun 2015 dengan menggunakan model analisis Altman Z'' -Score. Manajemen perusahaan, investor, dan kreditor diharapkan dapat mempertimbangkan hasil analisis ini.

Jenis penelitian ini adalah studi kasus. Penelitian ini menggunakan data sekunder dari laporan keuangan. Menurut PSAK nomor 1 (revisi 2015), laporan keuangan adalah suatu penyajian terstruktur dari posisi keuangan dan kinerja keuangan suatu entitas. Teknik pengambilan data menggunakan *purposive sampling*. Teknik analisis data yang digunakan metode dari Altman Z'' -Score.

Hasil penelitian menunjukkan pada tahun 2011 ada satu perusahaan bangkrut, tujuh perusahaan di daerah kelabu, dan sepuluh perusahaan tidak bangkrut. Prediksi kebangkrutan tahun 2012 ada lima perusahaan di daerah kelabu dan tiga belas perusahaan tidak bangkrut. Prediksi kebangkrutan tahun 2013 ada dua perusahaan bangkrut, empat perusahaan di daerah kelabu, dan dua belas perusahaan tidak bangkrut. Prediksi kebangkrutan tahun 2014 ada tiga perusahaan bangkrut, empat perusahaan di daerah kelabu, dan sebelas perusahaan tidak bangkrut. Prediksi kebangkrutan tahun 2015 ada tiga perusahaan bangkrut, empat perusahaan di daerah kelabu, dan sebelas perusahaan tidak bangkrut.

Kata kunci : altman modifikasi, kebangkrutan, prediksi.

ABSTRACT

THE ANALYSIS OF BANKRUPTCY PREDICTION

Case Studies in Service Company Sub Sector Restaurant, Hotel, and Tourism in
2011-2015

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The purpose of this study was to predict bankruptcy in Service Company Sub Sector Restaurant, Hotel, and Tourism in 2011-2015 using the analysis model of Altman Z"-Score. Company management, investors, and creditors are expected to consider the results of this analysis.

This type of research was a case study. This study used secondary data from financial statements. According to PSAK number 1 (revision 2015), financial statements are a structured presentation of the financial position and financial performance of an entity. The sampling technique was purposive sampling. The data analysis techniques employed was the method of Altman Z"-Score.

The results shows that in 2011 there was one bankrupt company, seven companies were in gray areas, and ten companies were not bankrupt. In 2012 there were five companies in gray areas and thirteen companies were not bankrupt. In 2013 there were two companies bankrupt, four companies were in gray areas, and twelve companies were not bankrupt. In 2014 there were three companies bankrupt, four companies were in gray areas, and eleven companies were not bankrupt. In 2015 there were three companies bankrupt, four companies were in gray areas, and eleven companies were not bankrupt.

Keywords : altman modification, bankruptcy, predictions.