ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh penggunaan metode Altman Z-Score dan Springate S-Score terhadap prediksi kebangkrutan dan mengetahui apakah ada perbedaan score antara metode Altman Z-Score dan Springate S-Score terhadap prediksi kebangkrutan perusahaan *Supermarkets & Convenience Store* yang terdaftar di Bursa Efek Indonesia periode 2014-2020. Populasi dari penelitian ini adalah perusahaan *Supermarkets & Convenience Store* yang terdaftar di Bursa Efek Indonesia, 5 perusahaan perusahaan *Supermarkets & Convenience Store* yang terdaftar di Bursa Efek Indonesia menjadi sampel yang dipakai dalam penelitian ini. Analisis data yang dipakai dalam penelitian ini adalah analisis deskriptif, metode Altman Z-Score, metode Springate S-Score, uji normalitas data dan uji *paired sample t-test.* Hasil penelitian ini menunjukan bahwa metode Altman Z-Score dan metode Springate S-Score berpengaruh terhadap prediksi kebangkrutan perusahaan *Supermarkets & Convenience Store* yang terdaftar di Bursa Efek Indonesia periode 2014-2020 dan terdapat perbedaan score antara kedua metode tersebut.

Kata Kunci : *Financial Distress*, Metode Altman Z-Score dan Metode Springate S-Score

ABSTRACT

The purpose of this study was to determine the effect of using the Altman Z-Score and Springate S-Score methods on bankruptcy prediction and to find out whether there is a difference in scores between the Altman Z-Score and Springate S-Score methods on the prediction of bankruptcy of Supermarkets & Convenience Store companies listed in Indonesia Stock Exchange 2014-2020 period. The population of this study are Supermarkets & Convenience Store companies listed on the Indonesia Stock Exchange, 5 Supermarkets & Convenience Store companies listed on the Indonesia Stock Exchange period are the samples used in this study. Data analysis used in this research is descriptive analysis, Altman Z-Score method, Springate S-Score method, data normality test and paired sample t-test. The results of this study indicate that the Altman Z-Score method and the Springate S-Score method have an effect on the prediction of the bankruptcy of Supermarkets & Convenience Store companies listed on the Indonesia Stock Exchange and there are differences in scores between the two methods.

Keywords: *Financial Distress, Altman Z-Score Method and Springate S-Score Method*