

ABSTRAK

PREDIKSI KEBANGKRUTAN MENGGUNAKAN METODE SPRINGATE S-SCORE PADA PERUSAHAAN SEKTOR MANUFAKTUR

(Periode: 2014-2023)

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Penelitian ini bertujuan untuk mengetahui pengaruh *Working Capital to Total Assets* (WCTA), *Net Profit Before Interest And Taxes to Total Assets* (NPBITTA), *Net Profit Before Taxes to Current Liabilities* (NPBTCL), dan *Sales to Total Asset* (STA) dalam memprediksi kebangkrutan perusahaan pada perusahaan *listing* dan *delisting* sektor manufaktur Bursa Efek Indonesia periode 2014-2023. Jenis penelitian ini merupakan penelitian komparatif dengan pendekatan kuantitatif. Teknik pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling* dan diperoleh sebanyak 10 perusahaan, dengan 5 perusahaan *delisting* dari Bursa Efek Indonesia (BEI) dan 5 perusahaan *listing* di Bursa Efek Indonesia sektor manufaktur. Analisis data dalam penelitian ini menggunakan analisis statistik parametrik yaitu analisis diskriminan yang selanjutnya pengujian data dilakukan dengan IBM SPSS 26. Hasil penelitian ini menunjukkan Ada perbedaan signifikan WCTA, NPBITTA, dan STA secara parsial dalam memprediksi kebangkrutan perusahaan pada perusahaan *listing* dan *delisting*. Namun hasil berbeda didapatkan pada NPBTCL yang berpengaruh tidak signifikan dalam memprediksi kebangkrutan perusahaan *listing* dan *delisting*. Selanjutnya ada perbedaan signifikan WCTA, NPBITTA, NPBTCL dan STA secara simultan dalam memprediksi kebangkrutan pada perusahaan *listing* dan *delisting* sektor manufaktur Bursa Efek Indonesia periode 2014-2023.

Kata kunci: WCTA, NPBITTA, NPBTCL, STA

ABSTRACT

BANKRUPTCY PREDICTION USING THE SPRINGATE S-SCORE METHOD IN MANUFACTURING SECTOR COMPANIES (Period: 2014-2023)

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This research aims to determine the influence of Working Capital to Total Assets (WCTA), Net Profit Before Interest and Taxes to Total Assets (NPBITTA), Net Profit Before Taxes to Current Liabilities (NPBTCL), and Sales to Total Assets (STA) in predicting company bankruptcy in companies listed and delisted in the manufacturing sector of the Indonesia Stock Exchange for the period 2014-2023. This type of research is comparative research with a quantitative approach. The sampling technique in this research used a purposive sampling method and a total of 10 companies were obtained, with 5 companies delisted from the Indonesian Stock Exchange (BEI) and 5 companies listed on the Indonesian Stock Exchange in the manufacturing sector. Data analysis in this research uses parametric statistical analysis, namely discriminant analysis, then data testing is carried out using IBM SPSS 26. The results of this research show that there are significant differences in WCTA, NPBITTA, and STA partially in predicting company bankruptcy in listed and delisted companies. However, different results were obtained for NPBTCL which had no significant effect in predicting the bankruptcy of listed and delisted companies. Furthermore, there are significant differences in WCTA, NPBITTA, NPBTCL and STA simultaneously in predicting bankruptcy in listed and delisted companies in the manufacturing sector of the Indonesia Stock Exchange for the 2014-2023 period.

Key words: *WCTA, NPBITTA, NPBTCL, STA*