

Perbandingan empat model prediksi kebangkrutan di pasar modal Indonesia periode 2010-2011 = Comparison of four bankruptcy prediction model in Indonesia capital market period 2001-2011 / Muhammad Mahesa Panji Putra

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Abstrak

**ABSTRAK**

Karya akhir ini membahas mengenai 4 model prediksi kebangkrutan yang populer saat ini, dua model berdasarkan data akuntansi yaitu Altman Z scores (1968) dan Ohlson O scores (1980) dan dua model berdasarkan data pasar yaitu Merton model (1974) dan KMV model (1995). Penulis melakukan penelitian terhadap 4 model prediksi kebangkrutan pada 23 perusahaan bangkrut dan 40 perusahaan tidak bangkrut di Indonesia pada kurun waktu 2001-2011. Dari hasil tersebut kami menemukan bahwa KMV model mengungguli model-model yang lainnya dalam hal validasi model, dengan nilai akurasi tertinggi.

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**ABSTRACT**

This paper asses about 4 popular bankruptcy model, two was accounting based models Altman Z scores (1968) and Ohlson O scores (1980) and two was market based models Merton model (1974) and KMV model (1995). We measure this 4 bankruptcy model bya applied this model into 23 bankruptcy company and 40 non bankruptcy company in Indonesia from 2001-2011. From the result we find that KMV model has relative more explanatory power than other model, with the best accuracy ratio than others models.