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Judul Skripsi : *ANALISIS FINANCIAL DISTRESS DENGAN METODE ALTMAN Z-SCORE DAN SPRINGATE S-SCORE PADA PT MARTINA BERTO TBK PERIODE 2020-2023*

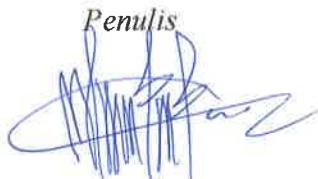
ABSTRAK

Penelitian ini bertujuan untuk menganalisis financial distress dengan metode Altman Z-Score dan Springate S-Score pada PT Martina Berto Tbk periode 2020-2023.

Metodologi penelitian yang digunakan adalah metode deskriptif kuantitatif. Objek penelitian ini adalah PT Martina Berto Tbk. Data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan keuangan perusahaan tahunan periode 2020-2023 yang diperoleh dari Bursa Efek Indonesia. Analisa data menggunakan perhitungan Altman Z-Score dan Springate S-Score.

Berdasarkan penelitian yang telah dilakukan, hasil dari penelitian ini menunjukkan bahwa selama periode tahun 2020 sampai dengan tahun 2023 dengan perhitungan metode Altman Z-Score, PT Martina Berto Tbk termasuk dalam kategori distress zone atau berpotensi mengalami finansial distress. Sama hal nya dengan perhitungan metode Springate S-Score, PT Martina Berto Tbk termasuk dalam kategori distress zone atau berpotensi mengalami financial distress. Hasil ini mengindikasikan bahwa PT Martina Berto Tbk akan berpotensi mengalami financial distress kembali di masa yang akan datang. Prediksi menggunakan metode Altman Z-Score dan Springate- Score menghasilkan tingkat akurasi sebesar 25% apabila dilakukan perbandingan dengan menggunakan net cashflow perusahaan tersebut.

Kata kunci : Financial Distress, Altman Z-Score, Springate S-Score

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ABSTRACT

This research aims to analyze financial distress with the Altman Z-Score and Springate S-Score methods at PT Martina Berto Tbk for the period 2020-2023.

The research methodology used is the quantitative descriptive method. The object of this research is PT Martina Berto Tbk. The data used in this research is secondary data in the form of annual company financial statements for the period 2020-2023 obtained from the Indonesia Stock Exchange. Data analysis uses Altman Z-Score and Springate S-Score calculations.

Based on the research that has been done, the research result shows that during the period of 2020 until 2023 according to the calculation of the Altman Z-Score method, PT Martina Berto Tbk is included in the distress zone category or has the potential to experience financial distress. The same thing with the calculations of the Springate S-Score method, Pt Martina Berto Tbk is included in the distress zone category or has the potential to experience financial distress. This result indicates that PT Martina Berto Tbk will potentially experience financial distress again in the future. Predictions using the Altman Z-Score and Springate S-Score methods produce an accuracy level of 25% when compared to the company's net cash flow.

Keywords : Financial Distress, Altman Z-Score, Springate S-Score

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