

**ANALISIS PERBANDINGAN MODEL PREDIKSI KEBANGKRUTAN  
PADA PERUSAHAAN SUBSEKTOR *APPAREL & LUXURY GOODS* YANG  
TERDAFTAR DI BURSA EFEK INDONESIA (BEI) PERIODE 2021-2023**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui model yang memiliki tingkat ketepatan dalam memprediksi kebangkrutan pada perusahaan sub sektor *apparel & luxury goods* yang terdaftar di BEI. Penelitian ini termasuk dalam penelitian kuantitatif deskriptif. Penelitian menggunakan data sekunder berupa laporan keuangan dengan jumlah sampel penelitian adalah sebesar 20 perusahaan sub sektor *apparel & luxury goods* periode 2021-2023, sampel diambil dengan menggunakan metode *purposive sampling*. Analisis data pada penelitian ini menggunakan bantuan aplikasi Microsoft Excel 2021. Hasilnya penelitian menunjukkan model Altman memiliki tingkat ketepatan sebesar 85% dengan tipe kesalahan 15%, model Grover memiliki tingkat ketepatan sebesar 81,67% dengan tipe kesalahan 18,33%, model Springate memiliki tingkat ketepatan sebesar 76,67% dengan tipe kesalahan 23,33%, model Zmijewski memiliki tingkat ketepatan sebesar 78,33% dengan tipe kesalahan 21,67%, model Fulmer memiliki tingkat ketepatan sebesar 66,67% dengan tipe kesalahan 33,33% , serta model Taffler memiliki tingkat ketepatan sebesar 85% dengan tipe kesalahan 15%. Berdasarkan hal tersebut dapat disimpulkan bahwa, model Altman dan Taffler merupakan model paling akurat dalam memprediksi kebangkrutan pada perusahaan sub sektor *apparel & luxury goods* yang terdaftar di BEI.

**Kata Kunci: Model Altman, Grover, Springate, Zmijewski, Fulmer, Taffler, Kebangkrutan.**

**COMPARATIVE ANALYSIS OF BANKRUPTCY PREDICTION MODELS IN  
APPAREL & LUXURY GOODS SUB-SECTOR COMPANIES LISTED ON  
THE INDONESIA STOCK EXCHANGE (IDX) IN THE 2021-2023 PERIOD**

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**ABSTRACT**

*This study aims to determine the model that has a level of accuracy in predicting bankruptcy in apparel & luxury goods sub-sector companies listed on the IDX. This research is included in descriptive quantitative research. The study uses secondary data in the form of financial reports with a sample size of 20 apparel & luxury goods sub-sector companies for the period 2021-2023, samples were taken using the purposive sampling method. Data analysis in this study used the help of the Microsoft Excel 2021 application. The results of the study show that the Altman model has an accuracy level of 85% with an error type of 15%, the Grover model has an accuracy level of 81.67% with an error type of 18.33%, the Springate model has an accuracy level of 76.67% with an error type of 23.33%, the Zmijewski model has an accuracy level of 78.33% with an error type of 21.67%, the Fulmer model has an accuracy level of 66.67% with an error type of 33.33%, and the Taffler model has an accuracy level of 85% with an error type of 15%. Based on this, it can be concluded that the Altman and Taffler model is the most accurate model in predicting bankruptcy in apparel & luxury goods sub-sector companies listed on the IDX.*

***Keywords: Altman Model, Grover, Springate, Zmijewski, Fulmer, Taffler,  
Bankruptcy.***