ANALISIS KUALITAS LABA DAN PREDIKSI KEBANGKRUTAN PERUSAHAAN DENGAN METODE ALTMAN Z-SCORE (STUDI KASUS PADA PERUSAHAAN YANG TERDAFTAR DALAM INDEKS LQ-45 PERIODE LAPORAN KEUANGAN TAHUN 2013-2017)

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The aim of this research was to analyze the earning quality and corporate bankruptcy prediction by using Altman Z-Score method, and analyze the influence of the earnings quality against the bankruptcy prediction results empirically. The sample data used are 45 companies listed in the index of LQ-45 for the period February 2013 until August 2017 is drawn using purposive sampling method. To test the hypothesis, this research uses descriptive analysis and simple regression. The conclusion of hypothesis done by observing the results interpretation of variable Z-Score, then divided into categories bankrupt is 18 companies and non-bankrupt is 27 companies, that tested the value of coefficient of determination and regression consider significance of test result are F - test with level for significance 5 %. The test results showed that the earning quality has a greater relationship influence on a the prediction of corporate bankruptcy for bankrupt categories 37.66% than in the prediction of corporate bankruptcy for non-bankrupt categories (health) only 8.61%.

Keywords : earning quality, Almant and bankruptcy prediction.