

Analisis pengaruh masa pemerintahan terhadap model prediksi kebangkrutan perusahaan sektor konstruksi di Indonesia = Relationship analysis between presidencials period and the bankruptcy prediction model of construction firms in Indonesian

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Abstrak

Masa kepemimpinan SBY memiliki pendekatan ekonomi jangka pendek sementara Jokowi memiliki target perkembangan ekonomi jangka panjang agar terbangun lingkungan yang mendukung kegiatan bisnis di Indonesia. Di masa Jokowi, perusahaan konstruksi mengalami peningkatan kinerja operasi yang pesat, tetapi hal ini dibarengi dengan kenaikan tingkat utang perusahaan konstruksi. Dengan menggunakan 50 perusahaan sebagai observasi, dilakukan analisis prediksi kebangkrutan dengan model Altman Z-Score, Altman Z-Score EMS, dan Springate S-Score untuk mengetahui kondisi keuangan perusahaan konstruksi di Indonesia dan bagaimana pengaruh perbedaan periode kepemimpinan presiden terhadap tiga model tersebut.

Susilo Bambang Yudhoyonos presidency period has target for short-term economic development while Jokowi has a target of long-term economic development in order to build an environment that supports business activities in Indonesia. During the era of Jokowi's presidency, construction companies are developing their business activities more than during SBY's era, but the development is accompanied with the increase in company's debt performance. By using 50 companies as observations, a prediction bankruptcy analysis is conducted using Altman Z-Score, Altman Z-Score EMS, and Springate S-Score model to obtain financial information on construction companies in Indonesia and to analyze the relationship of the different presidency period to the three models.