# ABSTRAK

**ANALISIS PERBANDINGAN MODEL *Z ALTMAN* DAN MODEL**

***THE GROVER* DALAM MENGUKUR KESEHATAN**

**PERUSAHAAN *FOOD AND BEVERAGES*  DI**

**BURSA EFEK INDONESIA**

Penelitian ini bertujuan untuk mengetahui dan menganalisis perbandingan model *Altman Z-Score* dan model *Grover* dalam memprediksi tingkat kesehatan perusahaan *food and beverages* di Bursa Efek Indonesia periode 2018-2020. Jenis penelitian yang digunakan adalah analisis kuantitatif. Data yang digunakan dalam penelitian ini berupa laporan keuangan yang dipublikasikan melalui Bursa Efek Indonesia. Populasi yang digunakan adalah seluruh perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia periode 2018-2020. Teknik pengambilan sampel menggunakan teknik *purposive sampling* sehingga didapat 14 perusahaan yang dijadikan sampel penelitian. Teknik analisis data menggunakan uji *independent sample t-test* dan uji tingkat akurasi menggunakan program *Microsoft Excel*. Kesimpulan dari penelitian ini menunjukkan bahwa terdapat perbedaaan yang signifikan antara model *Altman Z-Score* dan juga model *Grover* dalam mengukur kesehatan perusahaan. Model prediksi terakurat diraih oleh model *Grover* dengan persentase akurasi sebesar 100% dan model *Altman Z-Score* dengan tingkat akurasi paling rendah sebesar 90,48%.

***Kata Kunci: Tingkat Kesehatan, Altman Z-Score, dan Grover.***

# *ABSTRACT*

***COMPARISON ANALYSIS OF ATLMAN MODEL AND GROVER MODEL IN MEASURING THE HEALTH LEVEL***

***OF FOOD AND BEVERAGES ON THE***

 ***INDONESIA STOCK EXCHANGE***

*This study aims to determine and analyze the comparison of the Altman Z-S-Core and Grover models in predicting the company’s health level of food and beverages in Indonesia Stock Exchange period 2018-2020. The type of research is used in quantitative analysis. The data used in this study is in the form of financial statements published from the Indonesia Stock Exchange. The population in this study are food and beverages companies listed on the Indonesia Stock Exchange in 2018-2020. The sampling technique uses purposive sampling so we get 14 companies that are used as research samples. Data analysis techniques used independent sample t-test and the accuracy of the prediction model test using the Microsoft Excel program. The conclusion from this study shows that there are significant differences between the Altman Z-Score model, and also the Grover model in the company health level of food and beverages. The most accurate prediction model was achieved by the Grover model with an accuracy rate of 100% and the Altman Z-Score model with the lowest accuracy level of 90,48%.*

***Keywords: Health Level, Altman Z-Score, and Grover*.**