

ABSTRAK

Penelitian ini bertujuan menguji tingkat akurasi model prediksi kebangkrutan untuk memprediksi *voluntary auditor switching*. Pada saat yang sama penelitian ini memeriksa apakah ada perbedaan akurasi antar model. Terdapat empat model prediksi kebangkrutan yang digunakan, terdiri dari Altman *Z-Score*, Springate *S-Score*, Zmijewski *X-Score*, dan Grover *G-Score*.

Sampel dalam penelitian ini terdiri dari 23 perusahaan sektor perdagangan besar yang terdaftar di Bursa Efek Indonesia selama tahun 2009-2013. Data yang digunakan dalam penelitian ini diperoleh dari Laporan Keuangan Tahunan, IDX Fact Book, dan ICMD. Alat analisis yang digunakan adalah Kruskal-Wallis,

Hasil penelitian ini menunjukkan bahwa terdapat perbedaan kondisi prediksi kebangkrutan dalam pergantian auditor dan juga ada perbedaan antara akurasi model prediksi kebangkrutan Altman *Z-Score*, Springate *S-Score*, Zmijewski *X-Score*, dan Grover *G-Score* untuk memprediksi perusahaan melakukan *voluntary auditor switching*. *G-Score* merupakan model prediksi kebangkrutan yang akurat untuk memprediksi *voluntary auditor switching*. Penelitian ini menempatkan Grover pada peringkat pertama, sedangkan Zmijewski, Springate dan Altman pada peringkat kedua, ketiga, dan keempat.

Kata Kunci : Altman *Z-Score*, Springate *S-Score*, Zmijewski *X-Score*, Grover *G-Score*, *voluntary auditor switching*

ABSTRACT

This study intends to check the model prediction of bankruptcy to predict voluntary auditor switching. Simultaneously, this study also examines whether there is a difference between models of accuracy. There are four model predictions of bankruptcy used: Altman Z-Score, Springate S-Score, Zmijewski X-Score, and Grover G-Score.

A sample of this study consists of 23 big trading companies which are listed on Indonesia Stock Exchange during 2009-2013. The data used in this study are gotten from Annual Finance Report, IDX, Fact Book, and ICMD. The tool used in this study is Kruskal-Wallis.

The result of this study shows that there is a difference between the conditions of prediction of bankruptcy in changing the auditor. There is also a difference between the accuracy of the model prediction of bankruptcy Altman Z-Score, Springate S-Score, Zmijewski X-Score, and Grover G-Score to predict companies that does voluntary auditor switching. G-Score is the accurate model prediction of bankruptcy to predict voluntary auditor switching. This study puts Grover in the first place, while Zmijewski, Springate, and Altman in the second, third, and fourth place.

Keywords: Altman Z-Score, Springate S-Score, Zmijewski X-Score, Grover G-Score, voluntary auditor switching.