

ANALISIS PERBANDINGAN KINERJA KEUANGAN PERUSAHAAN SEBELUM DAN SESUDAH HOLDING COMPANY PADA PT PNM MEKAAR

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis perbedaan Kinerja Keuangan sebelum dan sesudah Holding Company pada PT. PNM Mekar. Penelitian menggunakan metode penelitian kuantitatif yang dilaksanakan melalui pengumpulan data dengan data sekunder, populasi yaitu Laporan Keuangan PT. PNM Mekar. Sampel dalam penelitian ini berupa neraca dan laporan laba/rugi PT. PNM Mekar, analisa data dengan menggunakan metode statistik uji beda. Hasil penelitian menunjukkan bahwa 1) Berdasarkan hasil uji Paired Sample T-test tidak terdapat perbedaan ada Rasio Likuiditas sebelum dan setelah Holding Company 2) Berdasarkan hasil uji Paired Sample T-test terdapat perbedaan ada Rasio profitabilitas sebelum dan setelah Holding Company, 3) Berdasarkan hasil uji Paired Sample T-test tidak terdapat perbedaan ada rasio aktivitas sebelum dan setelah Holding Company dan 4) Berdasarkan hasil uji Paired Sample T-test tidak terdapat perbedaan ada Rasio solvabilitas sebelum dan setelah Holding Company

Kata Kunci: Kinerja Keuangan sebelum sesudah Holding Company

ABSTRACT

This study aims to analyze the differences in Financial performance before and after Holding Company PT. PNM Mekar. The research uses quantitative research methods which are carried out through data collection with secondary data, the population, namely the PT Financial Report. PNM Mekar. The sample in this research is PT's balance sheet and profit/loss report. PNM Mekar, data analysis using different test statistical methods. The results showed that 1) Based on the results of the Paired Sample T-test there was no difference in the Liquidity Ratio before and after the Holding Company 2) Based on the results of the Paired Sample T-test there was a difference in the Profitability Ratio before and after the Holding Company, 3) Based on the results test Paired Sample T-test there is no difference in the ratio of activity before and after Holding Company and 4) Based on the results of the Paired Sample T-test there is no difference there is solvency ratio before and after Holding Company