

ABSTRAK

Penelitian ini bertujuan untuk menguji analisis perbandingan sebelum dan sesudah akuisisi, kinerja keuangan diproxikan dengan rasio likuiditas, rasio solvabilitas dan rasio keuntungan pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia.

Populasi dalam penelitian ini perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2012-2016, sedangkan metode pengambilan sampel yang digunakan adalah *purposive sampling*. Berdasarkan kriteria yang telah ditentukan, diperoleh sampel sebanyak 2 perusahaan perbankan. Metode analisis yang digunakan adalah uji beda dua rata-rata berpasangan atau disebut juga dengan uji paired sample t-test dengan alat bantu aplikasi SPSS (*Statistical Product and Service Solutions*).

Hasil penelitian menunjukkan bahwa kinerja keuangan yang diproksikan menggunakan 7 rasio ini yang diuji menggunakan uji paried sample t-test selama periode 2 tahun sebelum dan 2 tahun sesudah akuisisi maka, 4 rasio (*Quick Ratio, Net Profit Margin, Return on Asset, Return on Equity*) tidak terdapat perbedaan secara signifikan sebelum dan sesudah akuisisi. Sedangkan 3 rasio (*Current Ratio, Debt to Total Asset, Debt to Equity Ratio*) terdapat perbedaan yang signifikan sebelum dan sesudah akuisisi.

Kata Kunci: Akuisisi, Kinerja Keuangan, Rasio Keuangan, Paired Sampel t-test

ABSTRACT

This research aims to test comparative analysis before and after acquisition, financial performance that proxied with liquidity ratio, solvency ratio and profit ratio in banking companies which is listed in Indonesia Stock Exchange.

The population in this research is a banking company which is listed in the Indonesia Stock Exchange (IDX) during the 2012-2016 period, while the sampling method that been used is purposive sampling. Based on the predetermined criteria, obtained a sample of 2 banking companies. The analytical method that been used is the difference test of two paired average or also called paired sample t-test with using SPSS (Statistical Product and Service Solutions) application tool.

The results showed that the projected financial performance using these 7 ratios were tested using paried sample t-test during the 2-year period before and 2 years after the acquisition, then 4 ratios (Quick Ratio, Net Profit Margin, Return on Asset, Return on Equity) there was no significant difference before and after the acquisition. While 3 ratios (Current Ratio, Debt to Total Asset, Debt to Equity Ratio) there are significant differences before and after acquisition.

Keywords: Acquisition, Financial Performance, Financial Ratios and Paired Sample t-test.