

Analisis Perbandingan Kinerja Keuangan Sebelum Dan Sesudah Akuisisi (Studi Pada Perusahaan Yang Melakukan Akuisisi Pada Tahun 2019-2020)

ABSTRAK

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Penelitian ini bertujuan untuk menganalisis perbandingan kinerja keuangan perusahaan dua tahun sebelum dan dua tahun sesudah akuisisi. Populasi penelitian ini adalah perusahaan yang melakukan akuisisi pada tahun 2019-2020. Jumlah sampel sebanyak 13 perusahaan ditentukan dengan teknik *purposive sampling*. Kinerja keuangan perusahaan diukur menggunakan rasio keuangan yaitu *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Total Asset Turn Over* (TATO) dan *Earning Per Share* (EPS). Jenis penelitian yang digunakan adalah penelitian kuantitatif komparatif. Jenis data sekunder dan metode pengumpulan data melalui metode dokumentasi dengan mengumpulkan data berupa laporan keuangan yang diperoleh dari website resmi perusahaan dan website Bursa Efek Indonesia. Metode analisis data yang digunakan yaitu statistik deskriptif, uji normalitas dan uji *Wilcoxon Signed Rank Test*. Hasil penelitian menunjukkan bahwa *Current Ratio* (CR), *Debt to Equity Ratio* (DER) dan *Earning Per Share* (EPS) tidak terdapat perbedaan antara sebelum dan sesudah akuisisi. Sedangkan *Total Asset Turn Over* (TATO) terdapat perbedaan antara sebelum dan sesudah akuisisi.

Kata Kunci : Akuisisi, *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Total Asset Turn Over* (TATO), *Earning Per Share* (EPS)

Comparative Analysis of Financial Performance Before and After Acquisition (Study of Companies that Undertake Acquisitions in 2019-2020)

ABSTRACT

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This research aims to analyze the comparison of the company's financial performance two years before and two years after the acquisition. The population of this research is companies that made acquisitions in 2019-2020. The total sample of 13 companies was determined using a purposive sampling technique. The company's financial performance is measured using financial ratios, namely Current Ratio (CR), Debt to Equity Ratio (DER), Total Asset Turn Over (TATO) and Earning Per Share (EPS). The type of research used is comparative quantitative research. Types of secondary data and data collection methods through documentation methods by collecting data in the form of financial reports obtained from the company's official website and the Indonesian Stock Exchange website. The data analysis methods used are descriptive statistics, normality test and the Wilcoxon Signed Rank Test. The research results show that the Current Ratio (CR), Debt to Equity Ratio (DER) and Earning Per Share (EPS) have no differences between before and after the acquisition. Meanwhile, there is a difference in Total Asset Turn Over (TATO) between before and after the acquisition.

Keywords: *Acquisition, Current Ratio (CR), Debt to Equity Ratio (DER), Total Asset Turn Over (TATO), Earning Per Share (EPS)*