COMPARISON PERFORMANCE OF THE COMPANY THAT SYARIAH BOND ISSUERS WITH THE ISSUER THAT ISSUED THE CONVENTIONAL BONDS

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ABSTRACT

This research is about the comparative performance of the company that issued syariah bonds issued by companies that conventional bonds. The purpose of this study to identify significant differences between the performance of the company that issued syariah bonds with the company that publishes both conventional bonds and how it operates. This study uses the comparative method. The data used are secondary data, with measurement scale ratio.

The results of this study, there were significant differences for the current ratio between the companies that issue syariah bonds issued by companies that conventional bonds. While for the ROE, total debt to total assets and BOPO no significant differences between the companies that issue syariah bonds issued by companies that conventional bonds.

Key words : comparison, corporate performance, ratio analysis, Islamic bonds and conventional bonds.