

# ABSTRAK

Penelitian ini untuk menganalisis kinerja laporan keuangan sebelum dan sesudah merger dan akuisisi. Objek penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia. Penelitian ini merupakan sampel 8 perusahaan dengan melihat perbandingan sebelum dan sesudah merger dan akuisisi dengan pendekatan statistic deskriptif. Karena itu, analisis data yang digunakan adalah analisis statistic uji-t untuk perbandingan.

Hasil penelitian ini, menunjukkan bahwa tidak ada perbedaan kinerja laporan keuangan sebelum dan sesudah merger dan akuisisi pada perusahaan perbankan. Hasil penelitian ini menunjukkan bahwa variable Debt To Equity Ratio (DER), Return On Assets (ROA), Return On Equity (ROE) dan Times Interest Earned Ratio (ICR) tidak berpengaruh signifikan. Hal ini dibuktikan dari Uji t yang menunjukkan nilai tidak signifikan dari satu variable bebas hipotesa.

Kata Kunci : Debt To Equity Ratio (DER), Return On Assets (ROA), Return On Equity (ROE) dan Times Interest Earned Ratio (ICR), Perusahaan Perbankan.

# ABSTRACT

This study was to analyze performance of the financial statement before and after mergers and acquisitions. The object of this study is the banking companies listed in Bursa Indonesian effects. This study is a sample of eight companies with a comparison of before and after mergers and acquisitions with descriptive statistical approach. Therefore, the analysis of the data used is the statistical analysis t-test for comparison.

Results of this study showed that there was no significant no significant effect on the performance difference the financial statements before and after mergers and acquisitions in the banking company. There result indicate that the variable Debt To Equity Ratio (DER), Return On Assets (ROA), Return On Equity (ROE) and The Times Interest Earned Ratio (ICR) has no significant effect. This is evidenced from the t test showed no significant values of the independent variable hypothesis.

Keywords: Debt To Equity Ratio (DER), Return on Assets (ROA), Return on Equity (ROE) and the Times Interest Earned Ratio (ICR), Corporate Banking.