

ABSTRACT

This type of research is descriptive research studies by doing a comparison of the data variables that are based on certain events so that a comparative study, by analyzing the company's financial performance differences between the moment before and after going public.

Variables used of liquidity ratios (current ratio and quick ratio), the solvency ratio (Debt to Equity Ratio and Debt to Assets Ratio), ratio of profitability (Gross Profit Margin, Net Profit Margin, Return on Assets and Return on Equity). As well as doing t-test (Independent Samples Test) with a 95% confidence level. The object of research is PT. Wijaya Karya Tbk period 2000-2006 and 2008-2014.

The results showed that the financial performance have movement fluctuating from time to time.

Keywords: Financial Performance, go public, Financial Ratio

ABSTRAK

Jenis penelitian adalah Studi penelitian deskriptif dengan melakukan perbandingan variabel data yang berdasarkan pada peristiwa tertentu sehingga merupakan studi komparatif, yaitu dengan melakukan analisis perbedaan kinerja keuangan perusahaan antara sesaat sebelum dan sesudah *go public*.

Variabel yang digunakan terdiri dari rasio likuiditas (*current ratio* dan *quick ratio*), rasio solvabilitas (*Debt to Equity Ratio* dan *Debt to Assets Ratio*), rasio profitabilitas (*Gross Profit Margin*, *Net Profit Margin*, *Return on Assets* dan *Return on Equity*). Serta melakukan uji t-test (*Independent Sampel Test*) dengan tingkat kepercayaan 95%. Objek penelitian adalah PT. Wijaya Karya, Tbk periode 2000-2006 dan 2008-2014.

Hasil penelitian menunjukkan bahwa Kinerja keuangan mengalami pergerakan yang fluktuatif dari waktu ke waktu.

Kata Kunci: Kinerja Keuangan, *go public*, *Financial Ratio*.