

ABSTRAK

Penelitian ini bertujuan untuk menguji perbandingan kinerja keuangan Konstruksi BUMN dan Konstruksi Milik Swasta yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016 hingga 2020 menggunakan rasio keuangan berikut: likuiditas, solvabilitas, profitabilitas, aktivitas dan nilai pasar.

Populasi dalam penelitian ini meliputi data laporan keuangan perusahaan konstruksi yang terdaftar di Bursa Efek Indonesia dari tahun 2016 – 2022. Jumlah sampel untuk perusahaan konstruksi BUMN berjumlah 4 perusahaan dan perusahaan konstruksi milik swasta berjumlah 4 perusahaan sehingga total 40 sampel, Metode penelitian yang digunakan dalam penelitian ini adalah metode analisis komperatif.

Hasil penelitian diperoleh bahwa terdapat perbedaan kinerja keuangan yang signifikan antara perusahaan konstruksi BUMN dengan perusahaan konstruksi milik swasta yang terdaftar di BEI selama periode 2016-2020 dilihat dari *Current Ratio (CR)*, *Debt to Asser Ratio (DAR)*, *Debt to Equity Ratio (DER)*, *Operating Profit Margin (OPM)*, *Total Asset Turn Over (TATO)* dan *Dividend Payout Ratio (DPR)*. Sedangkan *Net Profit Margin (NPM)* dan *Return on Asset (ROA)* tidak ada perbedaan yang signifikan.

Kata kunci: Perbandingan, CR, DAR, DER, NPM, OPM, ROA, TATO, DPR.

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ABSTRACT

This study aims to examine the comparison of the financial performance of State-Owned Construction Company and Privately Owned Construction Company listed on the Indonesia Stock Exchange (IDX) for the period 2016 to 2020 using the following financial ratios: liquidity, solvency, profitability, activity and market value.

The population in this study includes data on the financial statements of construction companies listed on the Indonesia Stock Exchange from 2016 – 2022. The number of samples for state-owned construction companies totaled 4 companies and privately owned construction companies totaled 4 companies so that a total of 40 samples. The research method used in this study it is a method of comparative analysis.

The results of the study showed that there were significant differences in financial performance between state-owned construction companies and privately owned construction companies listed on the IDX during the 2016-2020 period, seen from the Current Ratio (CR) Debt to Asser Ratio (DAR), Debt to Equity Ratio (DER), Operating Profit Margin (OPM), Total Asset Turn Over (TATO) and Dividend Payout Ratio (DPR). Meanwhile, there is no significant difference in Net Profit Margin (NPM) and Return on Assets (ROA).

Keywords: Comparison, CR, DAR, DER, NPM, OPM, ROA, TATO, DPR.

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