

**ANALYSIS OF FINANCIAL PERFORMANCE BEFORE AND AFTER
OBTAINING THE CERTIFICATE ISO 9001:2008 QUALITY
MANAGEMENT SYSTEM IN OCEAN MARINE INDONESIA, PT**

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ABSTRACT

The main object of this study was to compare the performance of ocean marine Indonesian, pt before and after receiving the certificate of ISO 9001:2008 quality management system by using financial ratio analysis. Another goal is to find out that the certificate of ISO 9001:2008 quality management system has an important role in the performance company's financial Ocean marine indonesian, pt. In this study used data is ocean marine Indonesian, pt financial period 2006-2010. This research used descriptive quantitative method.

The result of this research showed that there was a positive difference to the financial performance of ocean marine Indonesian, pt before and after receiving the certificate of ISO 9001:2008 quality management system with an increase in performance seen from the ratio of the value of a better trend after the certification of ISO 9001:2008 quality management system. This prove that the certification of iSO 9001:2008 quality management system has an important role in supporting the financial performance of ocean marine Indonesian, pt.

Keywords : Financial Statements, Financial Performance, ISO, Financial Ratio.