

ABSTRAK

PERBANDINGAN KINERJA KEUANGAN ANTARA SEBELUM DAN SETELAH KRISIS EKONOMI PADA PERUSAHAAN FOOD AND BEVERAGES YANG LISTING DI BURSA EFEK JAKARTA

Penelitian ini dimaksudkan untuk membuktikan ada tidaknya perbedaan yang signifikan pada kinerja keuangan perusahaan Food and Beverages yang listing Di Bursa Efek Jakarta antara sebelum dan setelah krisis ekonomi ditinjau dari *Current Ratio*, *Quick Ratio*, *Debt Ratio*, *Return on Investment* dan *Ratio Modal Sendiri*. Penelitian ini mempunyai tujuan yaitu mengetahui keadaan kinerja keuangan sebelum dan setelah krisis ekonomi.

Penelitian ini merupakan penelitian yang tidak secara langsung dilakukan pada perusahaan, tetapi penelitian ini dilakukan dengan data yang sudah ada atau pengambilan data dengan dokumentasi di Pojok Bursa Efek Jakarta. Peneliti hanya mencari data yang diperlukan dan kemudian dilakukan pengolahan data untuk menyelesaikan permasalahan yang ada dalam penulisan skripsi ini.

Hasil penelitian menunjukkan bahwa : Dengan ditemukannya nilai t hitung 0,775 dan t tabel 1,761, kemudian dilakukan pengujian hipotesis $-t \text{ tabel} \leq t \text{ hitung} \leq t \text{ tabel}$, berarti kinerja keuangan sebelum dan setelah krisis ekonomi ditinjau dari Current Ratio tidak mempunyai perbedaan yang signifikan. Dengan ditemukannya nilai t hitung -0,165 dan t tabel 1,761, kemudian dilakukan pengujian hipotesis $-t \text{ tabel} \leq t \text{ hitung} \leq t \text{ tabel}$, berarti kinerja keuangan sebelum dan setelah krisis ekonomi ditinjau dari Quick Ratio tidak mempunyai perbedaan yang signifikan. Dengan ditemukannya nilai t hitung 2,458 dan t tabel 1,761, kemudian dilakukan pengujian hipotesis $t \text{ hitung} \geq t \text{ tabel}$, berarti kinerja keuangan sebelum dan setelah krisis ekonomi ditinjau dari Debt Ratio mempunyai perbedaan yang signifikan. Dengan ditemukannya nilai t hitung -0,164 dan t tabel 1,761, kemudian dilakukan pengujian hipotesis $-t \text{ tabel} \leq t \text{ hitung} \leq t \text{ tabel}$, berarti kinerja keuangan sebelum dan setelah krisis ekonomi ditinjau dari Return on Investment tidak mempunyai perbedaan yang signifikan. Dengan ditemukannya nilai t hitung -0,927 dan t tabel 1,761, kemudian dilakukan pengujian hipotesis $-t \text{ tabel} \leq t \text{ hitung} \leq t \text{ tabel}$, berarti kinerja keuangan sebelum dan setelah krisis ekonomi ditinjau dari Ratio Modal Sendiri tidak mempunyai perbedaan yang signifikan.

ABSTRACT

A COMPARISON OF FINANCIAL PERFORMANCE BEFORE AND AFTER THE ECONOMIC CRISIS AT FOOD AND BEVERAGES COMPANIES LISTED AT JAKARTA STOCK EXCHANGE

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This research purposed to prove whether or not there was a significant difference of the financial performance of food and beverages companies which were listed at Jakarta Stock Exchange in the time before and after the economic crisis based on Current Ratio, Quick Ratio, Debt Ratio, Return on Investment and Own Capital Ratio. This research purposed to know the state of financial performance in the time before and after the economic crisis.

This research was an indirect research done at the companies, but this research was done by having the available data or taking data with the documentation at Jakarta Stock Exchange. The research just tried to get needed data and then did a data processing to complete the problem in this thesis.

The research results showed that : by finding t count of 0.775 and t table of 1.761, then by having hypothesis test $-t \text{ table} \leq t \text{ count} \leq t \text{ table}$, the research concluded that, the financial performance in the time before and after the economic crisis based on the Current Ratio had no a significant difference. By having t count of -0.165 and t table of 1.761 then a hypothesis test was done and $-t \text{ table} \leq t \text{ count} \leq t \text{ table}$, the research concluded that, the financial performance in the time before and after the economic crisis based on the Quick Ratio had no a significant difference. . By having t count of 2.458 and t table of 1.761 then a hypothesis test was done and $t \text{ count} \leq -t \text{ table}$, the research concluded that, the financial performance in the time before and after the economic crisis based on the Debt Ratio had a significant difference. By having t count of -0.164 and t table of 1.761 then a hypothesis test was done and $-t \text{ table} \leq t \text{ count} \leq t \text{ table}$, the research concluded that, the financial performance in the time before and after the economic crisis based on the Return on Investment had no a significant difference. By having t count of -0.927 and t table of 1.761 then a hypothesis test was done and $-t \text{ table} \leq t \text{ count} \leq t \text{ table}$, the research concluded that, the financial performance in the time before and after the economic crisis based on the Own Capital Ratio had no a significant difference.