

ABSTRAK

ANALISIS PERBEDAAN KINERJA PERUSAHAAN BUMN NON JASA KEUANGAN PERSERO DAN PERSEROAN TERBUKA

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2024

Penelitian ini bertujuan untuk mengetahui: (1) perbedaan tingkat rentabilitas perusahaan BUMN *non* jasa keuangan persero dan perseroan terbuka; (2) perbedaan tingkat profitabilitas perusahaan BUMN *non* jasa keuangan persero dan perseroan terbuka; (3) perbedaan tingkat solvabilitas perusahaan BUMN *non* jasa keuangan persero dan perseroan terbuka. Pendekatan penelitian adalah kuantitatif. Jenis penelitian ini adalah deskriptif komparatif. Metode pengumpulan data adalah dokumentasi, yaitu data sekunder yang tersedia pada laman resmi masing-masing perusahaan dan www.idx.co.id pada tahun 2022. Jumlah populasi penelitian sebanyak 23 perusahaan BUMN *non* jasa keuangan, yaitu 15 berbentuk persero dan 8 berbentuk perseroan terbuka. Kinerja keuangan perusahaan ditentukan oleh tingkat rentabilitas, profitabilitas, dan solvabilitas. Proksi rentabilitas adalah *Return on Equity* (ROE). Proksi profitabilitas adalah *Net Profit Margin* (NPM). Proksi tingkat solvabilitas adalah *Debt to Asset Ratio* (DAR). Teknik analisis data yang digunakan adalah deskriptif dan *independent sample t test*.

Hasil penelitian menunjukkan bahwa: (1) tidak terdapat perbedaan rentabilitas antara perusahaan BUMN *non* jasa keuangan persero dan perseroan terbuka; (2) tidak terdapat perbedaan pada profitabilitas antara perusahaan BUMN *non* jasa keuangan persero dan perseroan terbuka; (3) terdapat perbedaan solvabilitas antara perusahaan BUMN *non* jasa keuangan persero dan perseroan terbuka.

Kata kunci: Kinerja perusahaan, perusahaan BUMN *non* jasa keuangan, perseroan terbuka

ABSTRACT

ANALYSIS OF DIFFERENCES IN THE PERFORMANCE OF STATE-OWNED ENTERPRISES NON-FINANCIAL SERVICES COMPANIES AND PUBLIC COMPANIES

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This study aims to determine: (1) differences in the level of profitability of non-financial services state-owned enterprises and public companies; (2) differences in the level of profitability of non-financial services state-owned enterprises and public companies; (3) differences in the level of solvency of non-financial services state-owned enterprises and public companies. The research approach is quantitative. This type of research is comparative descriptive. The data collection method is documentation, namely secondary data available on the official website of each company and www.idx.co.id in 2022. The total research population was 23 non-financial services state-owned enterprises, namely 15 in the form of a persero and 8 in the form of a public company. The company's financial performance is determined by the level of profitability, profitability, and solvency. The proxy for profitability is Return on Equity (ROE). The profitability proxy is Net Profit Margin (NPM). The solvency level proxy is Debt to Asset Ratio (DAR). The data analysis technique used is descriptive and independent sample t test.

The results showed that: (1) there is no difference in profitability between non-financial services state-owned enterprises and public companies; (2) there is no difference in profitability between non-financial services state-owned enterprises and public companies; (3) there is a difference in solvency between non-financial services state-owned enterprises and public companies.

Keywords: *Company performance, non-financial services state-owned enterprises, publicly listed companies*