

Analisa perbandingan kinerja perusahaan non merger dan pelaku merger akuisisi perusahaan manufaktur yang terdaftar di BEI 2007-2012 = The comparative analysis of non merger company and company mergers and acquisitions manufacturing companies listed on the Stock Exchange in 2007-2012 / Fenny Chintya Debby

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Abstrak

Penelitian ini bertujuan untuk menganalisis kinerja perusahaan yang melakukan merger dan akuisisi yang diprosikan dengan Return on Capital Employed (ROCE), Return On Equity (ROE), Operating Profit Margin (OPM), Net Profit Margin (NPM), EPS (Earnings Per Share), PER (Price Earning Ratio). Penelitian ini menggunakan periode mulai dari 2007 sampai dengan 2012. Pengujian hipotesis dilakukan dengan menggunakan uji paired t test, Independent Sample t Test, Uji Mann-Whitney, dan regresi logistik sebagai uji pendukung hasil uji hipotesis. Hasil penelitian ini menemukan bahwa kinerja perusahaan memiliki perbedaan setelah melakukan merger dan akuisisi dan bila dibandingkan dengan perusahaan non merger, namun tidak signifikan secara statistik.

*This study aims to analyze the performance of companies doing mergers and acquisitions are proxied by Return on Capital Employed (ROCE), return on equity (ROE), Operating Profit Margin (OPM), Net Profit Margin (NPM), EPS (Earnings Per Share), PER (Price Earning Ratio). This study uses the period from 2007 to 2012. Hypothesis testing is done by using the paired t test, independent sample t test, Mann-Whitney test, and logistic regression as a support test. Results of the study found that the performance of the company has the distinction after mergers and acquisitions, and when compared with non merged company, but not statistically significant.*