

ABSTRAK

Neslya Sokmaningrum, Analisis Komparatif Kinerja Keuangan Perusahaan Sebelum dan Sesudah Konvergensi IFRS Fase 1 (Studi Pada Perusahaan Jasa Non Keuangan Yang Terdaftar di BEI). Dibawah bimbingan Yudhanta Sambharakreshna, S.E.,MSi.,Ak.,CA dan Yuni Rimawati, S.E.,M.S.Ak.,CA.

Penelitian ini bertujuan untuk menguji secara empiris perbedaan kinerja keuangan sebelum dan sesudah konvergensi IFRS fase 1. Metode kinerja keuangan yang digunakan pada penelitian ini yaitu metode EVA (*Economic Value Added*) dan metode rasio keuangan yang terdiri dari 6 rasio profittabilitas yaitu *operating profit margin*, *margin before interest and tax*, *pretax margin*, *net profit margin*, *return on asset*, dan *return on equity*. Objek penelitian ini adalah perusahaan jasa non keuangan yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan uji *wilcoxon signed rank test* untuk mengetahui perbedaan kinerja keuangan sebelum dan sesudah konvergensi IFRS fase 1. Hasil penelitian ini menunjukkan bahwa terdapat perbedaan kinerja keuangan sebelum dan sesudah konvergensi IFRS fase 1 yang diukur dengan metode EVA (*Economic Value Added*) dan metode rasio keuangan yang terdiri dari 6 rasio profittabilitas yaitu *operating profit margin*, *margin before interest and tax*, *pretax margin*, *net profit margin*, *return on asset*, dan *return on equity*.

Kata Kunci : Kinerja Keuangan, Konvergensi IFRS Fase 1.

ABSTRACT

Neslya Sokmaningrum, *Comparative Analysis of Company Financial Performance Before and After IFRS Convergence Phase 1 (Study on Non-Financial Services Companies Listed on IDX). Under the guidance of Yudhanta Sambharakreshna, S.E.,MSi.,Ak.,CA and Yuni Rimawati, S.E.,M.S.Ak.,CA.*

This study is aimed to empirically examine the differences in financial performance before and after IFRS convergence phase 1. Financial performance methods that used in this study are EVA (Economic Value Added) method and financial ratios method that consist of 6 profitability ratios, namely operating profit margin, margin before interest and tax, pretax margin, net profit margin, return on asset, and return on equity. Object of this study is non-financial services companies listed on Indonesia Stock Exchange. This study uses wilcoxon signed ranktest test to know the differences in financial performance before and after IFRS convergence phase 1. The results of this study show that there are differences in financial performance before and after IFRS convergence phase 1 that measured by EVA (Economic Value Added) method and financial ratios method that consists of 6 profitability ratios, namely operating profit margin, margin before interest and tax, pretax margin, net profit margin, return on asset, and return on equity.

Keywords: Financial Performance, IFRS Convergence Phase 1.