

## **ABSTRAK**

### **ANALISIS KINERJA KEUANGAN SEBELUM DAN SESUDAH AKUISISI STUDI KASUS PT MNC KAPITAL INDONESIA Tbk MENGAKUISISI PT JAMINDO GENERAL INSURANCE**

Gyang Pending Sari

[gyang.pendingsari@yahoo.co.id](mailto:gyang.pendingsari@yahoo.co.id)

Rina Dwiarti, SE, M.Si

[rinadwi2008@yahoo.com](mailto:rinadwi2008@yahoo.com)

Penelitian ini bertujuan untuk mengetahui kinerja keuangan antara sebelum dan sesudah akuisisi. Data yang diolah adalah laporan keuangan sebelum dan sesudah akuisisi PT MNC KAPITAL INDONESIA Tbk 2007-2016. Hasil penelitian ini menunjukkan terdapat perbedaan signifikan Total Asset Turn Over Ratio (TATO) dan Debt To Equity Ratio (DER) sebelum dan sesudah akuisisi. Dan tidak terdapat perbedaan Return On Asset (ROA), Return On Equity (ROE), Net Profit Margin (NPM) sebelum dan sesudah akuisisi.

Kata Kunci : Total Asset Turn Over Ratio (TATO), Debt To Equity Ratio (DER), Return On Asset (ROA), Return On Equity (ROE), Net Profit Margin (NPM)

*This study aims to determine the financial performance between before and after the acquisition. Data processed is financial statements before and after the acquisition of PT MNC KAPITAL INDONESIA Tbk 2007-2016. The results of this study indicate that there are significant differences in Total Asset Turn Over Ratio (TATO) and Debt To Equity Ratio (DER) before and after acquisition. And there is no difference in Return On Assets (ROA), Return On Equity (ROE), Net Profit Margin (NPM) before and after the acquisition.*

*Keywords:* Total Asset Turn Over Ratio (TATO), Debt To Equity Ratio (DER), Return On Assets (ROA), Return On Equity (ROE), Net Profit Margin (NPM)