COMPARATIVE ANALYSIS OF FINANCIAL PERFORMANCE OF PT. MAYORA INDAH TBK WITH PT. SIANTAR TOP TBK REGISTERED IN INDONESIA STOCK EXCHANGE FOR THE 2015-2019 PERIOD

ABSTRACT

Financial performance in a company can be interpreted as future prospects, growth and good development potential for the company. One of the factors that can show how the state of the company's performance is by using financial statement analysis. This will affect the investment decisions of investors who will invest in the company because investors expect the funds invested in the company to obtain a high rate of return. Because interested parties such as investors, shareholders, and creditors measure the success of a company by looking at the company's management performance in generating maximum profits every year or in the future. So in this study, a difference analysis will be carried out to assess whether or not there are differences in financial performance at PT. Mayora Indah Tbk with PT. Siantar Top Tbk. So that it can provide information to the public, especially investors who will invest their funds or capital.

The purpose of this research is to compare the financial performance of PT. Mayora Indah Tbk with PT. Siantar Top Tbk. Ratio research data used in the form of Current Ratio (CR), Debt to Equity Ratio (DER), Debt to Assets Ratio (DAR), Total Assets Turnover (TATO), Return On Assets (ROA), and Return On Equity (ROE), obtained from the annual financial statements of the company PT. Mayora Indah Tbk with PT. Siantar Top Tbk for the period 2015-2019 in the form of an income statement and balance sheet.

The results of the calculation of financial ratios that have been done show that PT. Siantar Top Tbk is better than PT. Mayora Indah Tbk. The results of the T-Test stated that PT. Mayora Indah Tbk with PT. Siantar Top Tbk, there are differences in Debt to Assets Ratio, Debt to Equity Ratio, and Total Assets Turnover. Meanwhile, the comparison of the financial performance of PT. Mayora Indah Tbk with PT. Siantar Top Tbk has no difference in Current Ratio, Return On Assets and Return On Equity

Keywords: CR; DAR; DER; ROA; ROE; TATO; T-Test

(xiv + 65 + Attachment)

Bibliography (2001-2019)