ABSTRACT

The purpose of this research is to see whether there are differences in company's financial performance before and after the turn of the central government in two sectors of the company. They are Utilities and Transport Infrastructure Sector and then Property, Real Estate, and Building Construction Sectors in BEI listed 2012-2016. Financial performance will be measured with five ratios. Current Ratio (CR), Debt to Asset Ratio (DAR), Net Profit Margin (NPM), Return On Equity (ROE), Return On Investment (ROI).

Samples are determined by using the purposive sampling method. They are 71 companies, consisting of 47 companies from Utilities and Transport Infrastructure Sector and 61 companies from Property, Real Estate, and Building Construction Sectors. The analysis used in this research is Paired Sample T-tes and Wilcoxon Ranks Test.

Keywords: financial performance, current ratio, debt to asset ratio, net profit margin, return on equity, and return on investment.